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# BOMBAY TREASURY MANUAL

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FIRST EDITION.

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## P R E F A C E.

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This Manual is a reprint of the Standing Orders issued in 1890.

The general plan of the Manual has been to omit orders comprised in the Civil Account Code; to omit all Circulars and General Letters, which are obsolete, or which have been cancelled; to omit all surplusage in the orders retained; and to arrange the orders which have been retained, not according to their date of issue, but according to the Chapters of the Civil Account Code. They have been renumbered in consecutive order, and a reference to the chapter and article of the Civil Account Code on which the order has been based, or which it is intended to explain, has been added.

Further orders of a permanent nature will be issued from time to time as Addenda or Corrigenda to this Manual. General Letters will still be issued, but only to convey orders of a temporary nature or to call attention to this Manual.

Any errors or omissions which may be found in this Manual, should be brought to the notice of the Accountant General, with a view to have the errors rectified, or the omissions supplied.

J. C. E. BRANSON,  
Accountant General.

*Bombay, 14th December 1903.*

	ARTICLES.
Alterations in the pay or salary of Gazetted Officers ... ..	70 to 72
Bills of Officers proceeding on leave or retiring from the service ... ..	73
Last pay certificates ... ..	74 to 75

### Chapter 5.—Establishments.

Sections of Establishment ... ..	76 to 79
Salary and fixed allowances of Ministerial Officers to be drawn on a single bill ... ..	80
New names and temporary names in establishment bills ... ..	81 to 82
Pay of Akbári Inspectors and Sub-Inspectors, whose pay does not exceed Rs. 50 per month, to be drawn on establishment bills ... ..	83
Preparation of one bill for all the sections of the Collector's Revenue Establishments at head-quarters ... ..	84
Payment of salary for broken periods, on transfer, to school-masters, vaccinators, and hospital assistants ... ..	85
Annual Establishment Returns ... ..	86
Travelling Allowance Bills ... ..	87—92
Travelling Allowances to officers summoned to give evidence ... ..	93
Exchange of permanent travelling allowance for other allowances ... ..	94
Actual expenses of keeping up "Camp Equipage" ... ..	95—96

### Chapter 6.—Contingent Charges.

Accountant General's Contingent Circular ... ..	97
Section.	
I.—General explanation and division of contingent charges. Paras.	1—4
II.—Contract Contingencies ... ..	5—6
III.—Special Contingencies ... ..	7
IV.—Countersigned Contingencies ... ..	8 & 9
V.—Audited but not countersigned contingencies ... ..	10
VI.—Distribution of grants and their transfers ... ..	11—14
VII.—Register and vouchers ... ..	15—18
VIII.—Sub-vouchers ... ..	19
IX.—Permanent advances ... ..	20—24
X.—Procedure with regard to subordinate disbursing officers. ... ..	25—34
XI.—Stationery purchased in the country ... ..	35—37
XII.—Furniture and dead stock ... ..	38—44
XIII.—Clothing to peons ... ..	45—54
XIV.—Clothing, Police and Salt Departments ... ..	55—63
XV.—Books and publications ... ..	64—67
XVI.—Rates and taxes ... ..	68—70
XVII.—Tents ... ..	71—76
XVIII.—Rewards ... ..	77—88
XIX.—Diet and Road allowances to witnesses, jurors, etc. ... ..	89—94
XX.—Fees to Pleaders, and law charges ... ..	95—98
XXI.—Arms and accoutrements ... ..	99—102
XXII.—Epidemic charges ... ..	103
XXIII.—Petty construction and repairs, police ... ..	104
Detailed classification of contingent charges ... ..	Annexure A
List of disbursing, countersigning and controlling officers ... ..	B
List of items included in the term "Petty supplies" ... ..	C

# CONTENTS.

## Instructions to Officers generally in dealing with Treasuries.

### Chapter 1.—General Principles and Rules.

	ARTICLES,
Payment of arrear claims ... ..	1—9
Instructions regarding erasures, expressing amounts of bills in words as well as figures, and issue of cash orders on talukas in payment of bills presented at the Huzur ... ..	10—12
Claims against Government should be made out in English ... ..	13

### Chapter 2.—Check on Receipts.

Fines and confiscations ... ..	14—15
Rewards paid out of fines ... ..	16
Fine returns ... ..	17—20
Fines tendered to the Jail Department ... ..	21—23
Refunds of fines ... ..	24—25
Recoveries in the civil department of rents of Public Works Buildings ... ..	26—28
Discrepancies in Stamp Accounts ... ..	29—30
Stock Accounts (Stamps) ... ..	31—34
Sales of stamps, and payment of commission and discount ... ..	35—37
Refunds (Stamps) ... ..	38—40
Remittances of stamps ( <i>see</i> article 392) ... ..	41

### Chapter 3.—Salaries and Allowances.

Forfeiture of acting allowance during the first 30 days of privilege leave ... ..	42
Allowances exempt from the payment of Income Tax ... ..	43
Allowances liable to Income Tax ... ..	44
Miscellaneous rulings as regards recoveries of Income Tax ... ..	45—53
Exemption from Income Tax on interest on Government Securities ... ..	54
Vouchers from which Income Tax has been deducted to be debited “net” ... ..	55
Local Fund recoveries of Income Tax ... ..	56—57
Recoveries of Income Tax from Deposit (or other Debt Account) Vouchers ... ..	58
Income Tax recoveries from fees drawn by Government Pleaders and District Sub-Registrars ... ..	60
Exemption from Income Tax on interest paid upon special non-transferable forms of Promissory Notes held by Native Ruling Chiefs ... ..	61

### Chapter 4.—Gazetted Officers' Bills.

Fixed Travelling Allowance and Tentage to be drawn on Salary Bills ... ..	62
Personal salaries of Non-Gazetted Officers ... ..	63 to 68
Salary and fixed allowances of Gazetted and Ministerial Officers to be drawn on a single bill ... ..	69

## ARTICLES.

List of officers whose peons are allowed liveries ...	Annexure D	
List of permanent advances now held in the books of the Account- ant General and their acknowledgment ...	...	98—100
Bills for encashment at the Treasury ...	...	101
Submission of detailed contingent bills ...	...	102—103

## Chapter 7.—Miscellaneous Charges.

Refunds of Registration Fees ...	...	104
Refund of penalty for deficient sale of Opium ...	...	105
Cost of Land ...	...	106—112
Salt and Customs Department:—		
Payments into Treasuries ...	Paras. 1 to 7...	113
Monthly return to Commissioner of Salt and Customs...	,, 8 to 9...	113
Payments from Treasuries ...	,, 10 to 11...	113
Letters of Credit ...	...	114
Special Arrangements for Goa and Diu Depôts ...	...	115
Salt Department deposit and debt accounts ...	...	116
Overtime allowances ...	...	117—118
Provincial Contributions for Vernacular Schools:—		
Grants to Local Boards ...	...	119—120
Grants to Municipalities ...	...	121
Government grants-in-aid to district school buildings ...	...	122—123
Educational Bills ...	...	124
Contributions in lieu of one-anna cess on excise revenue ...	...	125 to 127
Book Depôt Fund ...	...	128
Expenses for execution of criminals ...	...	129
Miscellaneous rulings ...	...	130—134
Maintenance and road expenses of prisoners ...	...	135—136
Payment of railway fares, etc., of police guards employed by Executive Engineers.	...	137
Adjustment of Burmah Police charges ...	...	138
Miscellaneous expenditure for Public Works in the Civil Department ...	...	139
Charges incurred for the deportation of foreigners ...	...	140
Pay and allowances of Bombay Survey Parties ...	...	141

## Chapter 8.—Advances.

Advances repayable ...	...	142—145
Objection book advances ...	...	146
Revenue advances ...	...	147—149
Bombay Civil Fund advances ...	...	150
Recoveries on account of other districts ...	...	151
Provincial advance and loan account ...	...	152—154
Rules regarding Excise Opium ...	...	155
Miscellaneous Advances—Medical supplies from the Military Department	...	156—160

## Chapter 9.—Bills and Remittances.

Payment of telegraphic transfers ...	...	161
--------------------------------------	-----	-----

## Chapter 10.—Budget.

	ARTICLES.
Rules for the preparation of Budget Estimates...	... 162—164
Classification of charges ... ..	... 165—171
Reference to sanction ... ..	... 172
Sanction to new charges ... ..	... 173—174
Due date of submission of Budget Estimates ... ..	... 175
Urgent Budget references ... ..	... 76
List of controlling officers ... ..	... 177
Land Revenue estimates ... ..	... 178—18
Consolidated Local Boards Budget... ..	... 183—18
Estimates of Public Works in charge of Public Works Officers ... ..	... 185

## Chapter 11.—Government Securities in Trust.

Nil.

## Chapter 12.—Charitable Endowments.

Nil.

## Chapter 13.—Interest on Government Paper.

Government Promissory Notes in safe custody ... ..	186
Endorsement on Government Promissory Notes ... ..	187

## Chapter 14.—Stock Certificates.

Nil.

## Chapter 15.—Deposits.

Classes of deposits ... ..	188—189
Revenue and Criminal Court deposits ... ..	190—191
Items to be excluded from the deposit registers ... ..	192
Examination and review of receipt registers ... ..	193
Deposits at Sub-Treasuries ... ..	194
Annual Clearance Registers ... ..	195
Annual account of lapses ... ..	196
Refund of lapsed deposits ... ..	197
Personal deposits—(1) Personal Accounts. (2) Cash Orders ... ..	198—203
Civil Court deposits ... ..	204—205
Deposit Vouchers ... ..	205—210

## Chapter 16.—Local, Municipal and Cantonment Funds.

Incorporated Local Funds ... ..	211
Government Book Depôt ... ..	212
Steam Boiler Inspection Fund ... ..	213
Village Officers' Cess Fund (Sind) ... ..	214—215
The Local Fund Act I of 1884 ... ..	216—247
Incorporated Local Fund debt accounts ... ..	248

	ARTICLES.
Audit fee of the Accountant General ... ..	249
Payment of local fund pensions outside the district ... ..	250
Payment of local fund scholarships outside the district ... ..	251
Indents for local fund cheque Books ... ..	252
Excluded Local Funds ... ..	253
General Instructions ... ..	254—258
I.—Cantonment Funds ... ..	259—263
II.—Police Funds ... ..	264—270
III.—Port and Marine Funds ... ..	271—273
IV.—Educational Funds ... ..	274
V.—Medical and Charitable Funds ... ..	275
VI.—Other Funds:—	
Station Funds ... ..	276—277
Káthiáwár Local Funds ... ..	278
Mahi Kántha, Rewa Kántha and Pálanpur Agency Funds ... ..	279
Municipalities banking with Government ... ..	280

## Chapter 17.—Powers of Government.

*Nil.*

## Chapter 18.—General Procedure.

Treasury correspondence ... ..	281
Duties and responsibilities of junior Assistant Collectors in charge of District	
Treasuries ... ..	282—283
Accountant's cash book ... ..	284—286
Subsidiary registers ... ..	287
Revenue registers ... ..	288—289
Payment registers ... ..	290—296
Debt and remittance account registers ... ..	297—308
Receipt and payment of money ... ..	309—310
Orders of payment ... ..	311—313
Charges on account of Government, Commissioners, etc. ... ..	314
Treasury staff forbidden to present bills ... ..	315
Payment of bills at Sub-Treasuries direct, without endorsement by the District	
Treasury Officer ... ..	316—318
Payments in the Salt and Customs Department ... ..	319
Accountant's balance sheet ... ..	320—322
Correction of errors in the Public Accounts:—	
Errors in subsidiary registers within the month ... ..	323
Errors not discovered within the month ... ..	324
Errors which may be corrected without previous permission from the	
Accountant General ... ..	325
Adjustment of errors within the year ... ..	326—327
Correction of errors in the Local Fund Cash Account ... ..	328—329
Returns to the Accountant General ... ..	330
Abstract account ... ..	331—332
Miscellaneous ... ..	333—335

## Chapter 19.—Pension Payments.

	ARTICLES.
Identification and payment of pensioners ... ..	336—337
Rules regarding arrear payments of pensions ... ..	338—340
Annual statements of lapses of pensions and cash allowances, and of new pensions and cash allowances ... ..	341
Payment of Military pensioners at treasuries ... ..	342—343
Payment of Military pensioners by Civil and Staff Officers ... ..	344—345

## Chapter 20.—Deposits.

(See Chapter 15.)

## Chapter 21.—Bills.

*Nil.*

## Chapter 22.—Imperial Departments.

Bills of the Meteorological Department ... ..	346
---	-----

## Chapter 23.—Forest Department.

Receipts ... ..	347—348
Payments ... ..	349—350
Authority for receiving forest revenue ... ..	351
Forest Settlement Officers ... ..	352—353
Miscellaneous ... ..	354—355
Clothing charges of the Forest Department ... ..	356—357
Closing of the accounts of officers subordinate to the Divisional Forest Officer ... ..	358
Public Works expenditure on forest buildings ... ..	359
Supplementary accounts for March ... ..	360—361

## Chapter 24.—Public Works Department.

Separate registers for ordinary and state branches ... ..	362
Payment registers ... ..	363—365
Receipt registers ... ..	366—370
Currency of railway cheques ... ..	371

## Chapter 25.—Military Department.

Subsistence Allowance to Military deserters ... ..	372
Schedules of Military accounts ... ..	373
Military expenditure in connection with field operations ... ..	374—378

## Chapter 26.—Post Office.

Recoveries on account of robbery of mails in Native States ... ..	379
---	-----

## Chapter 27.—Telegraph Department.

*Nil.*



## Chapter 28.—Service Funds.

	ARTICLES.
Schedules of fund subscriptions ... ..	380
Bombay, Uncovenanted Service, Family Pension Fund ... ..	381—382

## Chapter 29.—Coin.

Nil.

## Chapter 30.—Currency Notes.

Foreign Circle Notes ... ..	383
Transfers from Currency to Treasury, or <i>vice versa</i> ... ..	384
Currency Agency Chests ... ..	385—386

## Chapter 31.—Resource and Remittance.

Reserve Treasury at Bombay ... ..	387
Remittances to the Reserve Treasury ... ..	388—389
Remittances of Currency Notes ... ..	390
Advices of Cash Remittances ... ..	391
Remittance of Stamps, etc. ... ..	392
Remittances between villages and sub-treasuries ... ..	393—394
Rules for the conveyance of treasure by rail ... ..	395
Rules for the conveyance of treasure on the G. I. P. Railway Line ... ..	396
Receipts for charges for the conveyance of Government goods by rail ... ..	397

## Chapter 32.—Treasuries Banking with Branch Banks.

Nil.

## Chapter 33.—Miscellaneous.

## Contribution for pension, etc., by Officers in Foreign Service:—

Classes of Foreign Service ... ..	398
Foreign Service, first kind ... ..	399
Foreign Service, second kind ... ..	400
Foreign Service, third kind ... ..	401—403
Service under Local Funds ... ..	404—408
Service of teachers in Municipal Schools ... ..	409—413
General instructions ... ..	414
Punitive Police ... ..	415
Statement of recoveries ... ..	416
Distribution of the Civil Account Code ... ..	417—418

*Page 1, Chapter 1, General Principles and Rules—*

*Add the following as Article 3-A :—*

“ 3-A.—The power to direct Account Officers to investigate claims to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding two years, is delegated to the several Departments of the Government of India in respect of any Imperial Department directly administered by them.”

(*Vide* Resolution of the Government of India, Finance Department, No. 6079-A, dated 10th December 1909 ; Ind. No. T. A. M.—2168.)

# TREASURY MANUAL.

## Chapter I.—General Principles and Rules.

(C. A. C., Chapter I, Articles 1—21.)

Payment of arrear Claims ...	1	Claims against Government	
Instructions regarding erasures,		should be made out in Eng-	
etc., and issue of Cash Orders		lish ... ..	13
on Talukas ... ..	10		

### Payment of arrear Claims.

1. The particular attention of all heads of offices (especially Collectors and District Superintendents of Police) is drawn to the necessity of securing the punctual submission of claims against Government, and a prompt disposal of correspondence on the subject among their subordinates.

2. No bill for any allowance not claimed within six months of its becoming due, can be paid without the sanction of the Accountant General. But if a claim is preferred within six months, there is no necessity to send the bill to the Accountant General for pre-audit, but delays between the first presentation of a bill and its payment should always be avoided.

3. In the case of bills which have remained unpaid for more than two years, the special sanction of the Heads of Departments noted below, will be necessary, before the claims can be investigated by the Accountant General:—

### *Heads of Departments.*

The Commissioner in Sind.

„ Commissioners of Divisions.

„ Commissioner of Customs, Salt, Opium and A'bkári.

„ Director of Public Instruction.

„ Surgeon-General with the Government of Bombay.

„ Sanitary Commissioner for the Government of Bombay.

„ Survey Commissioner and Director of Land Records and Agriculture (as regards officers of the Civil Veterinary Department).

„ Inspector General of Registration and Stamps.

„ Do. of Prisons.

„ Political Resident, Aden.

„ Agent to the Governor, Káthiáwár.

„ Political Agent, Cutch.

„ Do. Kolhápur and Southern Marátha Country.

„ Inspector General of Police (as regards Railway Police only).

„ Commissioner of Police, Bombay.

„ Honourable the Chief Justice of the High Court, Bombay

„ Right Revd. the Lord Bishop of Bombay.

„ Presidency Senior Chaplain, Church of Scotland.

„ Chief and Superintending Engineers of Divisions.

„ Consulting Engineer for Railways.

4. The six months should be reckoned in the case of Travelling Allowance Bills from the date of return to head-quarters, or from the 1st of the month, if the tour continues over that date (C. A. C., Articles 68 and 69); in the case of acting allowances, from the date of receipt of the order sanctioning the promotions if the allowance is due for a past completed month or months, otherwise from the following pay day; in the case of leave allowances from the date of the order granting the leave, and in other cases from the date on which a claim became due to the date of its presentation at the treasury. The period of two years should be counted from the date on which a claim became due to that on which the investigation by the Accountant General is sought, i. e., the date of receipt of the application in the Accountant General's office.

5. In all other cases where no special orders exist, it will be left to the Treasury Officer when he feels no doubt to make arrear payments without pre-audit; it need hardly be remarked that all claims in arrear require special care in examination, and it is always open to the Treasury Officer to send the bill to the Accountant General for pre-audit if he sees occasion to do so.

6. In the case of claims which are more than three months old, the preferring officer should be asked to state in the bill the reason for the delay.

7. A claim presented for payment six months or more after the date of pre-audit will again require the sanction of the Accountant General for its payment.

8. A claim for an amount of fine deducted on pay bills by the head of an office, and remitted by him, may, if the claim is not six months old, be paid without the sanction of the Accountant General, just as withheld pay claimed within six months of its becoming due, is allowed to be paid.

9. The above rules do not apply to claims for refunds of revenue.

**Instructions regarding Erasures, expressing amounts of Bills in Words as well as Figures, and issue of Cash Orders on Talukas in payment of Bills presented at the Huza'r.**

10. No document, on which money is claimed, bearing any mark of an erasure, is, on any account, ever to be accepted at any treasury. It must be returned to the officer preferring it, who should be requested to prefer a new bill [C. A. C., Chapter 1, Article 9 (d).]

11. The amount of all bills, vouchers and sub-vouchers, and of all documents accounting for expenditure, should be expressed in words as well as in figures; and the amount in words should be so written as not to permit of fraudulent additions, before or after the entry [C. A. C., Chapter I, Article 9 (c).] When bills are received with the amounts not expressed as herein described, the Treasury Officer should return them for completion. It has not been the practice to observe this rule in the case of bills for interdepartmental supplies, which are mostly paid by book adjustment. But as advantage has been taken of this omission in bills of the Government Central Press, and Progress reports of the Public Works Department for claims against Local Funds, all such documents, on which actual payment is demanded, should, in future, have their amounts expressed in words as well as in figures.

12. When payments are made to persons not in the service of Government, the instructions laid down in Article 313 of the C. A. C., should be

closely observed. It should be remembered that, as a rule, claims against Government are only payable at the Huzúr, the sub-treasuries being simply collecting depôts. No cash order should, in any case, be issued on a sub-treasury, in favour of a private person, in part payment of a contingent bill cashed at the Huzúr Treasury; if circumstances render it necessary or convenient that payment should be made at a sub-treasury, the cash order should be drawn in favour of the Mámlatdár, who should be advised of the precise nature of the service for which the order is drawn, by properly filling in the space provided on the form of cash orders, for the entry of such information. The discharge of the person, to whom payment is made, will, in such a case, be obtained by the Mámlatdár, and forwarded to the Collector. If purchases have to be made in another district, they should, as far as possible, be made through the Departmental officer of that district, as laid down in C. A. C., Article 97, and the amount sent by Remittance Transfer Receipt to the officer concerned, if it exceeds Rs. 50.

### Claims against Government should be made out in English.

13. As a general rule, claims against Government should be accepted only when made out in English. All controlling officers and Heads of offices should, therefore, require all bills, prepared for their signature or countersignature, or preferred to them for payment, to be made out in English. If, for any special reason, this is not practicable, the English abstract, prescribed in C. A. C., Article 9 (b), should be made on the bill, *before* signature or payment, as the case may be. Special care should be taken to see that the amount of a bill is always stated in words, as well as in figures, and that the vouchers are in the prescribed form, and that they are duly receipted by the payees and in original (except for Post Office payments) and that vernacular signatures are *transliterated*.

## Chapter 2.—Check on Receipts.

(C. A. C., Articles 22—25.)

Fines and Confiscations ... ..	14	Discrepancies in Stamp Ac-	
Rewards ... ..	16	counts ... ..	29
Fine Returns ... ..	17	Stock Accounts ... ..	31
Fines tendered to the Jail De-		Sale of Stamps and Payments	
partment ... ..	21	of Commission and Discount.	35
Refunds ... ..	24	Refunds ... ..	38
Recoveries in the Civil Depart-		Remittances of Stamps ... ..	41
ment of rents of Public Works			
Buildings ... ..	26		

### Fines and Confiscations.

14. All fines and confiscations imposed and *realised* by Courts of Justice should be credited in full to Law and Justice. Fines and Confiscations imposed for the breach of any Fiscal Law, such as the Land Revenue Code, and the Opium, Salt, Stamp, Excise, Customs and Forest Acts, should, when *realised* by Courts of Justice, be credited in full to Law and Justice, but those imposed by Departmental Officers, as also those imposed by Courts of Justice and *realised* by Departmental Officers, should be credited to the Revenue Head to which they relate.

15. To the above there are the following exceptions:—

- (a) Penalties levied by Courts under Chapter IV of the Stamp Act (documents unstamped or insufficiently stamped) are credited to stamps, the amount of duty to the minor head "duty on impressing documents" and the penalty to "fines and penalties." Those levied under Chapter VIII, however, follow the rule stated in Article 14.
- (b) Fines under the Indian Ports Act X of 1889 should be credited to the Port Fund concerned.
- (c) Fines under Section 14 of the Public Ferries Act II of 1868 should be credited to the Ferry Fund of the district.
- (d) Fines inflicted under specific orders of Government should be paid to a particular fund or Society, *e. g.*, fines inflicted by Presidency Magistrates for cruelty to animals are made over to the Society for the Prevention of Cruelty to Animals.
- (e) Fines under Act V of 1861 on account of nuisances committed within the limits of a Municipality should be credited to the Municipal Funds.

### Rewards.

16. All rewards sanctioned under Fiscal Law, whether by Judicial or Departmental Officers, should form a charge of the Department in whose interests and on whose account the prosecution was undertaken, and will be paid by the Departmental Officers. In those cases, however, in which the

## Fine Returns.\*

\* Approved by G. R.; J. D., No. 2309, dated 20th March 1897.

*Abstract Account of Fines imposed, realized, &c.; in the Court of the \_\_\_\_\_*  
*\_\_\_\_\_ of \_\_\_\_\_ for the*  
*month of \_\_\_\_\_ 19 \_\_\_\_\_*

	Rs.	a.	p.
Balance of fines unrealized at close of last month			
<i>Add—</i>			
Amount of fines imposed during this month ...			
Total to be realized ...			
<i>Deduct—</i>			
	Rs.	a.	p.
Remissions sanctioned during the month ...			
Fines realized during the month ...			
Total deductions ...			
Balance of fines due and unrealized at close of the month .			
<i>Memo. of Remittance.</i>			
Fines realized during the month as above ...			
<i>Deduct—</i>			
Payments made by the Court direct ...			
Net remitted to the Treasury ...			

19. An Abstract of the amounts remitted to the Treasury should be prepared in the office of the District Judge or the District Magistrate in the subjoined form :—

Name of Court.	Amount remitted to the Treasury.		
	Rs.	a.	p.

and forwarded to the Accountant General not later than the 15th of the following month through the Treasury Officer in accordance with Article 23 of the C. A. C., the returns received from the several Courts being retained by



the Controlling Officer for his own information, and for check of the opening balances of the return for the following month.

Before sending the Controlling Officer's memorandum to the Accountant General, the Treasury Officer should compare and agree it with the Treasury credit, and, if this for any reason has been divided between two or more heads, should add an explanatory note showing exactly where the credit will be found.

20. When a fine is imposed by a Magistrate and a warrant for recovery is issued to the Police, the amount should be remitted by the Police to the Treasury, which will give a receipt in duplicate; the Police Department should retain one copy of the receipt, and forward the other to the Court so that it may be included in the account and abstract referred to in Articles 18 and 19.

It may happen that such receipts pertain to another district; in this case the Treasury Officer should note the fact so as to fulfil the instructions contained in paragraph 2, Article 19, thus:—

Amount remitted by the Courts as shown in statement ...	...
Treasury credit ... ..	...
	Difference * ...

\* This amount is stated to have been paid into the \_\_\_\_\_ Treasury on account of the Courts of this district on 190 .

OR

This amount was received on \_\_\_\_\_ 190 in this district on  
account of the Courts of the \_\_\_\_\_ District.

This arrangement will secure a complete check over fine realizations in or on account of other districts.

### Fines tendered to the Jail Department.

21. With regard to the Jail Department, Government have ruled (G. R., J. D., No. 5948, dated 28th August 1894), that no fine or portion of a fine imposed as a part of a sentence by a Judicial or Magisterial Court shall be received by Jail officers, save between the hours of 8 A.M. and 4 P.M. on Sundays or holidays when the neighbouring Treasury and Courts are closed, and shall only be so received in cases where the payment of such fine will lead to the immediate release of the prisoner or prisoners on whose behalf the money is tendered.

22. The sums so received should be remitted to the Treasury with a chalan signed and sealed in a form specially provided for the purpose. The Treasury Officer will receive the money and return the right hand part of the chalan to the Superintendent of the Jail, who will send the necessary intimation to the Magistrate.

23. When amounts of fines are tendered by relatives or friends of prisoners on days on which the Treasury is open for public business, but they cannot be received by the Treasury Officer for want of the Magistrate's authority, the Superintendent will give such person a chalan in a similar form and instruct him to pay the money into the Treasury. The Treasury Officer will receive the amount and return the right hand part of the chalan duly sealed direct to the Superintendent of the Jail. Government have directed (G. R., J. D., No. 2051, dated 11th March 1897) that the Treasury Officer will be held personally responsible for any delay in the transmission of the

receipt to the Superintendent. The required intimation to the Magistrate will be sent by the Superintendent of the Jail.

### Refunds.

24. Refunds of fines should be made under the orders of the Court under whose orders the amount was originally received. In order to facilitate the refund of fines, Government have ordered (G. R., J. D., No. 2914, dated 21st April 1896) that the officer in charge of the Treasury or Sub-treasury should, on presentation of a payment order issued by the Court and without requiring from the applicant any other document besides his application, make the refund upon demand of the applicant as soon as he has furnished satisfactory proof of his identity. The High Court have directed that when a Court issues a refund order it should note the number, date, and amount of the refund order in its Fine Register under the initials of the Judge, Magistrate, or other officer duly authorised in this behalf. Courts issuing these orders will, therefore, be responsible to see that the necessary notes are made in the Fine Registers, and that no order is issued for a sum which has been once ordered to be refunded. It will, however, be necessary (1) when the Court issuing the order is situated in a district other than that in which the refund is to be made, for it to send to the disbursing Treasury Officer an intimation that it has issued a payment order for a stated amount in favour of a specified person, and (2) if the payment is to be made in a district in which the sum was not originally credited to Government, for the paying Treasury Officer to send an intimation (to be eventually passed on to the Accountant General) of payment to the Treasury Officer of the district in which the sum was received.

25. When refunds are actually made the fact should be noted under the initials of the Treasury Officer in the statement furnished under Article 17 or in the chalan referred to in Article 22. As regards fines refunded at Sub-treasuries, the Treasury Officer should also verify the original credits and certify to that effect in the refund bills when they come to the Huzúr in ordinary course after payment.

### Recoveries in the Civil Department of rents of Public Works Buildings.

26. Under the Civil Account system all vouchers are charged *net*, and it therefore rests with the Accountant General and not with the Treasury Officer, to afford credit to the Public Works Department for rents of buildings occupied by officers of the Civil Department.

It has accordingly been arranged with the Examiner of Public Works Accounts that the Executive Engineers will furnish each Treasury Officer at the end of each month with a list of buildings available for rent in the district, and the amount of rent per month fixed for each; in this return there will be columns for—

- (a) Names of individuals renting the buildings.
- (b) Period of occupation.
- (c) Rent recoverable.
- (d) Rent recovered.
- (e) Remarks.

These columns should be filled up in the Treasury Office, and the statement should be returned to the Executive Engineer as soon as all salaries for the month have been disbursed. In the Remarks column the Treasury Officer should be careful to note from what voucher each item of rent is deducted, so that it can be readily traced should any difference arise.

27. • All recoveries made at the time that salaries and other allowances are paid, should be adjusted by deduction from the bills. Adjustments by deduction are more convenient than recoveries in cash, but if cash is actually tendered in payment of a Public Works Department claim for rent against an officer, it should be received without question and credited to the Public Works Department.

28. Great care should be taken by Treasury Officers to see that rents are duly recovered from officers proceeding on leave (particularly leave to Europe) up to the date on which the building is vacated. Any recoveries due by an officer transferred to another district should be duly noted for recovery on the last pay certificate issued to him.

## STAMPS.

### Discrepancies in Stamp Accounts.

29. To obviate discrepancies between the Stamp Accounts furnished to the Accountant General and the corresponding returns sent to the Superintendent of Stamps, it is necessary that there should be an exact agreement between the Treasury Accounts and the Revenue and other returns purporting to represent the same transaction.

30. A not unfrequent occasion for discrepancy is the practice of purchasers making payment into Branches of the Bank of Bombay in one month, and taking delivery of the stamps at the Stamp Depôt in the next month. This practice is irregular. Stamps should be sold at the Collector's Office for cash, as is done at the Presidency Town, and the cash so received should be sent daily to the Bank before it is closed for business; any sales which may be made after this daily remittance should be treated as sales of the following day, so as to secure an agreement between the departmental returns and Treasury credits.

### Stock Accounts.

31. The stock of stamps is accounted for in the monthly *plus* and *minus* memorandum. This should be a true and correct extract from the corresponding Treasury registers. It should, in addition to the opening and closing balances, show—

as additions to stock :—

(a) Value of stamps received from the Superintendent of Stamps.

(b) Value of stamps received from deceased vendors or other sources—

(1) For exchange for other stamps.

(2) For payment in cash.

(c) Value of spoilt stamps on account of which refunds have been made;

and as deductions from stock :—

(d) Value of stamps sold, the proceeds of which have been credited in the cash account.

- (e) Value of spoilt stamps forwarded to the Superintendent of Stamps for destruction.
- (f) Value of stamps issued in exchange for stamps of other denominations.

32. The opening balance should be the same as the closing balance of the previous month, and no difference should, *under any circumstances*, be allowed between the two sets of figures. If the stock is on examination or otherwise found to differ, the amount of the excess or deficiency should be shown as an addition or deduction during the month, reference being given to the correspondence in which the excess or deficiency was reported to the Accountant General. The amount under (a) should be exactly equal to the value of stamps received from the Superintendent during the month. If any stamps despatched by the Superintendent in the previous month have been received, a footnote should be added, showing the value of such stamps. The value of stamps returned for the issue of others in exchange should be shown against (b). The amount against (c) should be equal to the gross value of stamps refunded on account of being spoilt. The entries against (d) should be exactly equal to the credits in the cash account of the month.

33. By G. R., R. D., No. 6376, dated 9th September 1886, and No. 9024, dated 24th December 1886, Government have authorised the sale of one and eight annas Court-fee stamps and one anna Revenue stamps and Revenue stamped papers of four and eight annas through Revenue Officers when they are on tour. The stamps so issued should be considered as a portion of the stock of the Treasury (Depôt or Branch Depôt), from which they are taken and should be represented there by the receipt of the Revenue Officer until they are returned or accounted for. The following form of receipt has been prescribed by Government for this purpose (G. R., R. D., No. 4406, dated 4th July 1888):—

*Receipt for Stamps issued to Revenue Officers.*

Received from the Treasury Officer  
the undermentioned supply of stamps as per the terms of G. R., R. D.,  
No. 6376, of 9th September 1886:—

Number.	Description.	Denomination.	Value.

*Dated*

190

Signature and designation  
of Receiving Officer,

*N.B.*—A separate form of this receipt should be filled in and signed for each description or denomination of stamps issued to a Revenue Officer under the terms of the orders quoted above. The receipt on being received in the Treasury should be placed among the stock of stamps from which the supply acknowledged was withdrawn.

34. The stock of stamps in charge of the Treasurer or other official stamp vendor should not be in excess of the amount for which he has given security.

### Sales of Stamps and Payments of Commission and Discount.

35. The allowances paid for the sales of stamps, apart from the salaries of vendors on the permanent establishment, are of two kinds:—

- (a) *Discount*—or the allowance to licensed vendors who by payment of ready money purchase stamps for sale to the public. ....
- (b) *Commission*—or the allowance made to those who act as agents of Government in selling stamps without any outlay of their own.

36. The sanctioned rates for the payment of commission and discount are—

#### (a) *General Stamps*—

- (1) Stamped paper (including hundi stamps)—  
To vendors at places where stamps are sold by Government. 4-11 per cent.  
To vendors licensed at other places ... 6-4 „

#### (2) *Adhesive Stamps*—

- To vendors on stamps not exceeding in value 8 annas each in quantities of not less than Rs. 5 in amount—  
Where stamps are sold by Government ... 4-11 „  
At other places ... 6-4 „  
On stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each in quantities of not less than Rs. 50 in amount—  
Where stamps are sold by Government ... 2-9-8 „  
At other places ... 3-2 „  
On stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each in quantities of not less than Rs. 100 in amount ... 1-9 „  
On one anna Revenue Stamps to postmasters and others ... 6-4 „

Licensed vendors are not allowed any discount on the purchase of any general stamp of which the value is more than Rs. 50. The public is not allowed discount on the purchase of any description of stamps.

#### (b) *Court-fee Stamps*—

- To licensed vendors or to the public on stamps of less than Rs. 50 in value.  
On stamps of the value of Re. 1 or less ... Rs. 1-0-8 per cent.  
On stamps of the value of more than Re. 1 but less than Rs. 50 each ... Rs. 0-12-6 „

#### (c) *Telegraph Stamps*—

No discount is allowed.

#### (d) *Postage Stamps*—

- (1) Service postage stamps ... Nil.
- (2) Soldiers' envelopes ... Nil.
- (3) Sales to the public ... Nil.
- (4) to officers in charge of post offices, receiving offices, tahsils, thanas and police stations at which letters are received for despatch and to every person licensed under the rules framed under the Stamp Act, I of 1879, provided that the stamps sold to any person at any one time shall not be less than Rs. 5 and shall not include any fraction of a rupee, and that embossed envelopes and postcards shall be sold in complete packets only ...  $\frac{1}{4}$  anna in the Rupee.
- (5) to *bonâ fide* retail vendors, not employed in a Government Treasury under the sanction of the District Officer. Do.

37. When General and Court-fee Stamps are sold and discount allowed, receipts should be obtained in the form specially provided for the purpose. A consolidated monthly bill for all discount and commission on these stamps should be sent to the Superintendent of Stamps together with these receipts. The Superintendent of Stamps will forward the consolidated bill duly countersigned to the Accountant General cancelling the receipts. No voucher need be sent with the Treasury accounts for these payments. For discount on postage stamps no receipts need be submitted, but the following certificate should be given in the schedule of Postal payments:—

“Certified that the sum of Rs.                      charged in this schedule on account of discount has been actually allowed.”

### Refunds.

38. These are of two kinds—

(a) *Those made by Collectors—*

- (1) under the authority of Sections 53 and 54 of the Stamp Act, I of 1879, which deals with General Stamps;
- (2) under the authority of G. R., R. D., No. 819, dated 6th February 1888, which relates to Court-fee Stamps.

(b) *Those authorised by Courts—*

- (1) under Sections 13 to 15 of the Court-fees Act, VII of 1870;
- (2) under G. R., J. D., No. 7277, dated 28th October 1880, and G. R., J. D., No. 8018, dated 1st December 1880 (being half the Court-fees paid in cases in which the parties to the suit agree that the provisions of Chapter II of the Dekkhan Agriculturists' Relief Act, XVII of 1879, shall apply);
- (3) under Government of India, F. D., No. 2136, dated 10th June 1870, on account of half costs of suits compromised before hearing and on account of fees refunded to landlords in cases of distress warrants compromised before appraisalment (by Presidency Small Cause Courts only);
- (4) under rule 6 of the rules regulating the supply, &c., of stamps in the Bombay High Court, published in the *Bombay Government Gazette* dated 1st April 1870, page 309 (Bombay High Court only).

39. Refunds of class (a) are made for the face value of the stamps returned as spoilt, &c., *minus* one anna per rupee. The Collector should debit the amount actually paid and submit the stamps with a monthly bill to the Superintendent of Stamps, who will forward the bill to the Accountant General with the following certificate:—

“I certify that in support of every charge of more than Rs. 10 made in this bill, a receipt or other voucher has been given to me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. I further certify that spoilt stamps of the value of Rs.                      have been received by me for destruction.”

40. Refunds of class (b), (1) and (2), should be made on certificates issued by the Courts which should be sent to the Accountant General in original,

No. 163.

*Page 12, Article 38, line 1, for the word "two" read "three."*

*Article 38 (a)—*

*Cancel clause (3) inserted by Addendum and Corrigendum No. 53, dated  
and May 1906*

No. 53.

Rule 38 (a)—

following:—

Under the authority of G. R., R. D., No. 1028, dated 3rd May 1906, which empowers the Collectors and Deputy Commissioners in charge of Districts to deal with applications for refunds of spoilt or useless non-judicial stamps.

22-5-06.)



*Add* the following as 38 (c): —

“ Under G. R., R. D., No. 9525, dated 19th September 1908, which empowers Commissioners in the Presidency, the Collectors, including the Collectors and Deputy Commissioners in Sind, the Collector and Superintendent of Stamps, Bombay, and the Political Resident, Aden, to deal with applications for refunds or renewals of spoilt or useless non-Judicial Stamps, provided that the applications for renewal or refund be made within two years from the date of purchase of the Stamps, or two years from the date on which the Stamps were spoilt or rendered useless ”

(No. 163, dated 28th October 1908.)

## 13, Chapter 2—

Add the following new article :—

41-A.—The following rules have been sanctioned by Government for the payment of refunds of revenue credited or amounts deposited in cases where the amount involved does not exceed Rs. 100 :—

1. On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment personally at the Treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

2. When the payee appears in person at the Treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee, who may then receive the payment personally, or by a duly authorised agent, or by money order at his own expense.

3. When a money order is issued under clause (b) of the notice referred to in rule 1, it shall be accompanied by a receipt in form 18 or 31, as the case may be, of the Civil Account Code. The full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown in such receipt.

4. The Post Office will get the receipt referred to in rule 3 signed by the payee when the amount of the money order is paid to him, and will then return the receipt to the Treasury Officer making the payment, who will dispose of it in the usual way. The Account Department will then accept such voucher as a valid receipt for the full amount of the refund entered therein.

(Vide G. R., F. D., No. 4281, dated 14th December 1905.)

41-B.—The following detailed procedure should be followed at the Treasury :—

(1) The amount required for remittance by postal money order should be drawn from the Treasury on an abstract bill, the amount being debited in the Treasury Accounts under a separate head to be opened in manuscript under "Advances Repayable" viz :—"Advances for the payment of Refunds of Revenue and Deposits."

(2) As soon as the payee's receipt in the prescribed bill form is received from the Post Office in accordance with the rule 3 in Article

41-A above, the gross amount of the bill (including the money order commission) should be adjusted in the Treasury Accounts by transfer credit to the advance head mentioned above and debit to the refund of deposit or revenue head concerned.

(3) If the amount remitted by money order is ultimately not paid to the payee but is received back from the Post Office, the money order commission only shown in the bill should be adjusted in the manner laid down above. The amount returned by the Post Office should be refunded into the Treasury and credited to "Advances Repayable" under the head mentioned in rule (1) above.

(4) In both cases (*vide* rules (2) and (3) above) the refund bill should be forwarded to this Office as a voucher in support of the debits in the Treasury Accounts on account of the refunds of revenue or deposits as the case may be.

(5) The receipts and payments on account of these advances should be recorded in a subsidiary Register (Treasury Form No. 31) and a separate *plus* and *minus* memorandum in Treasury Form No. 108-D., prescribed for the purpose, should be furnished to this office monthly with the Treasury Cash Account.

Page 13—

Add the following new article :—

*Miscellaneous Refunds.*

41-C. The District Magistrates are empowered to grant the following classes of refunds :—

(1) Sale-proceeds of property suspected to have been stolen credited to Government under Section 524, Criminal Procedure Code.

(2) Sale-proceeds of unclaimed property credited to Government under Section 58 (2) of the Bombay Police Act, IV of 1890.

They may also make the following refunds on their own authority :—

(1) Erroneous credits to Government of magisterial fines under the several enactments of the Legislature payable under the orders of Government to local bodies, local authorities, and societies financially independent of the State.

(2) License fees under the Petroleum Act, VIII of 1899, and the Motor Vehicle Act, II of 1904, in cases in which licenses are refused.

(*Vide* G. R., F. D., No. 1877, dated 5th May 1906.)

No. 114.

*Page 13, Article 41-B—*

*Add the following as paragraph 6 :—*

6. When the amount to be repaid does not exceed one anna it should be credited to Government if the party to whom it is payable does not choose to receive the payment personally at the treasury in a reasonable time specified in each case.

(No. 114, dated 30th May 1907.)

*Page 15, Article 42-A—*

Make the following corrections :—

- (i) For ' pay ' in line 1 substitute " salary " .
- (ii) In line 3 add after ' payable ' the words " month and " .
- (iii) Delete last sentence.

(No. 60, dated 11-6-06.)

as vouchers, the receipts of the parties being taken on them. Refunds coming under class (b), (3), will be made by the Presidency Small Cause Court in the first instance out of its permanent advance, a monthly bill supported by the payees' receipts and a certificate in the following form being submitted to the Accountant General for recouping the permanent advance :—

“Certified that the payments above specified on account of half costs refunded to suitors in cases compromised before hearing during the month and fees refunded to landlords in cases of distress warrants compromised before appraisement during the month, have been made to the respective parties entitled to receive the same as per Government of India, Finance Department, No. 4411, dated 27th October 1870.”

Page | Refunds of Class (b), (4), will be made on certificates of the Prothonotary (or other proper officer of the Court) countersigned by the Superintendent of Stamps.

### Remittances of Stamps.

41. The rules regarding the remittance of stamps are contained in Article 392 of this Manual, which should be strictly observed.

## Chapter 3.—Salaries and Allowances.

(C. A. C., Articles 26—41.)

Forfeiture of Acting Allowance during the first 30 days of Privilege Leave ... .. 42	Income-tax Recoveries from Fees drawn by Government Pleaders and District Sub-Registrars ... .. 60
Income-tax deductions from Vouchers ... .. 43	Exemption from Income-tax on interest paid upon special Non-transferable forms of Promissory Notes held by Native Ruling Chiefs ... .. 61
Income-tax on interest in Government Securities ... .. 54	
Vouchers to be debited "Net" ... .. 55	
Local Fund Recoveries ... .. 56	
Recoveries from Deposit (or other Debt Account) Vouchers 58	

### Forfeiture of Acting Allowance during the first 30 days of Privilege Leave.

42. Article 99 of the Civil Service Regulations is one which officers officiating in higher appointments feel some difficulty in understanding, and it is desirable to explain in some detail the principles which guide the Accountant General in its application so as to prevent any misunderstanding.

Subject to certain exceptions, which it is not necessary to notice here, an officer "acting in a higher appointment in consequence of the absence of another officer on privilege leave is, under the operation of Article 99 of the Civil Service Regulations, deprived of all acting allowance for the first 30 days of such acting appointment."

The most obvious and, according to general belief, the only possible example of this rule is found in the case of an officer appointed directly to act in place of an officer going on privilege leave; but a little consideration of the rules of promotion will be sufficient to show that an officer, who has commenced by acting in consequence of the absence of an officer on deputation or on furlough, may continue to do so only in consequence of the absence of another officer on privilege leave, while an officer who has begun to act in place of an officer on privilege leave may continue to do so in place of another on furlough.

For example, A, a Commissioner, is placed on special duty. B, a Collector, acts as Commissioner, while C, a First Assistant Collector, acts as Collector. Article 99 does not affect either B or C. Subsequently, however, D, a Collector, returns from furlough and as E, another Collector, is proceeding on privilege leave, D is directed to relieve him. In this case it is clear that, but for E having taken privilege leave, the return of D would have displaced an Acting Collector, and one of the existing Acting Collectors is therefore really acting in consequence of the absence of E on privilege leave. C, being the Junior First Assistant, so acting, would ordinarily (*i. e.*, unless Government selects another officer to revert) be deprived of acting allowance for the first 30 days of E's absence, although he may not unreasonably think, until matters are explained, that he is still acting in consequence of the deputation of A and B. But as no reversions can be ascertained until the publication of the gradation list by Government, he will probably have drawn his acting allowance before he could be informed by the Accountant General of his altered position and would receive a retrenchment slip in due course.



following as Article 42-A at page 15 :—

*If salary bills in the case of officers proceeding on privilege leave combined with long leave.*

When privilege leave is prefixed to other leave, pay up to the date that on which privilege leave begins as well as privilege leave is payable in India as if privilege leave only had been taken. Salaries are therefore payable after the end of the month.

To take another example affecting an Establishment—A, a Deputy Collector, takes furlough, B, a Collector's Head Clerk, acts as Deputy Collector, C, another Head Clerk, is transferred to B's office and D, second Clerk in C's office, acts as Head Clerk. A returns relieving B, who, before assuming charge of his office takes, three months' privilege leave and D (although apparently acting still for C, on deputation) is deprived of acting allowance for the first 30 days of B's absence. In this case the facts ought to be well-known and no retrenchments should be necessary.

### Income-tax Deductions from Vouchers.

43. The following instructions are supplementary to those issued in Chapter 2 of the Civil Account Code. They are applicable to Income-tax deductions from Vouchers paid at Government Treasuries, and are intended solely for the guidance of officers preparing bills for payment and of Treasury Officers and their account establishments. The rules referred to in several places are, it may be explained, those sanctioned by the Government of India in the Department of Finance and Commerce in Order No. 593, dated 5th February 1886, and published at page 112 of the *Bombay Government Gazette* of the 11th idem.

The following allowances are *exempt from liability* to the tax as being granted to meet specific expenditure, and therefore not included in the term 'Salary.'

(a) Education allowance, house-rent, and value of free quarters, under the Hill Allowance Code; and Presidency house-rent.—*G. I., F. D., 391, dated 26th April 1886.*

*Exception.*—A staff officer serving at a Presidency Town on a consolidated salary is not entitled to house-rent. House-rent cannot be considered to be included in his consolidated salary; it is therefore not exempt from the tax.—*G. I., Milv. Dept., 557-B, dated 24th June 1886.*

(b) Any sum compulsorily stopped from salary by the orders or with the approval of Government (except salary withheld in pursuance of an order of Court).—*G. I., F. D., 593, dated 5th February 1886.*

(c) Compulsory contributions made by the employes of the Bombay Port Trust to the Provident Fund established for their benefit.—*G. I., F. D., 1383, dated 14th June 1886.*

*N.B.*—*Voluntary* deposits in Railway Provident Funds and Savings Banks, which are held at the absolute disposal of the contributor or depositor, are *not* exempt (*G. I., F. D., 2633, dated 19th August 1886.*) Neither are compulsory contributions to Provident Funds established by private companies or firms.—*G. I., F. D., 4812, dated 24th December 1886.*

(d) Compulsory contributions to the Karachi Harbour Board Provident Fund.—*G. I., F. D., 1583, dated 25th March 1887.*

(e) Salaries paid by Sub-Registrars to their karkúns from percentages of fees.—*Bo. Govt. 1532, dated 31st May 1886.*

(f) Leave and pension contributions of officers whose services have been lent to Courts of Wards or public bodies.—*G. I., F. D., 1266, dated 9th June 1886.*

(g) Salaries of officers serving outside of British India, whose services have been lent to, and whose salaries are paid by, Native States are wholly exempt.—*G. I., F. D., 2650, dated 21st August 1886; and Bo. Govt., F. D., 990, dated 6th April 1886.*

(h) Fines inflicted by the head of an Office or Department, or by Government, should be deducted from the salary of an officer in taking into account the amount on which income-tax is levied.—*C. G.'s No. 1586, dated 22nd December 1888.*

(i) Incomes paid in other countries but accruing for service in India should be taken into account in calculating income-tax.—*G. I., F. D., 6108, dated 3rd December 1889.*

(j) Income-tax should not be levied on commission for stamps sold by postal officials, *ex-officio*, but should be levied on discount on stamps sold by them as ordinary licensed vendors.—*G. I., F. D., 73, dated 7th January 1890.*

All the above sums should be deducted from an officer's salary previous to assessment.

44. The following allowances are liable to the tax, as they are granted to meet general and not specific expenditure:—

(a) Special maintenance allowance, family maintenance allowance, deputation allowance, under the Hill Allowance Code; the Presidency allowance of the Accountant General; rewards for passing examinations, scholarships (unless granted to meet the cost of education).—*G. I., F. D., 391, dated 26th April 1886 (and see Bo. Govt. Reso., F. D., 2446, dated 16th August 1886).*

(b) Deputation allowances based on daily travelling rates to Sub-Judges and their establishments to clear off arrears, etc.—*G. I., F. D., 2236, dated 30th July 1886.*

(c) Incomes of Missionaries.—*Bo. Govt. Reso., F. D., No. 494, dated 17th February 1888.*

45. A compositor paid by the piece does not receive a fixed salary, or any salary at all, and his wages do not come within the definition of salary. He should be assessed under Part IV or exempted under section 5 (j) according to the amount of his receipts.—*Bo. Govt. Reso., F. D., 996, dated 7th April 1886.*

46. Leave allowances may be regarded either as allowances in lieu of salary, or as portions of salary, the balance being withheld owing to the officer's absence from duty. In either view they are taxable or not under Part I, according to their amount, except when paid in England, where (*G. I., F. D., 2101, dated 28th April 1887*), they are not taxable.

47. The income of Universities or other associations of bodies existing solely for educational purposes, and of local authorities (as defined in section 3, clause 1), is exempt from the tax.—*G. I., F. D., 434, dated 27th April 1886.* This ruling exempts grants-in-aid to schools and the income of municipalities.—*Bo. Govt. Reso., F. D., 1167, dated 21st April 1886.*

48. Payments to Native Chiefs under Treaties:—

(a) Political pensions that are compassionate and charitable are taxable.

(b) Compensation in respect of property situate, or rights exercised, in British India, is ordinarily taxable.

(c) Allowances to Chiefs under Treaties in respect of, or in compensation for, payments which would have accrued to them in their Native States had not these Treaties been made, are ordinarily exempt.

*N.B.*—*Sahotra Amal* to the Pant Sachiv of Bhor and other similar allowances are liable to income-tax, as they are shares of revenues of lands subject to British laws. The general rule does not apply to these (*Bo. Govt. Reso., Pol. D., No. 6779, dated 9th October 1889*).

(d) Special cases, to which these principles are not applicable, should be referred to the Government of India in the Financial Department.—*G. I., F. D., 881, dated 3rd March 1887*.

49. Interest on Government securities paid to any one at a Political Treasury outside of British India is taxable.—*Bo. Govt. Reso., F. D., No. 41, dated 4th January 1887*.

50. Foreign Consuls residing in India are provisionally exempted from payment of income-tax in respect of their official salaries and fees.—*G. I., F. D., 2478, dated 12th May 1887*.

51. School prizes are not to be treated as salary or income for the purposes of the Income Tax Act.—(*Bo. Govt. Reso., F. D., No. 760, dated 2nd March 1891*).

52. The tax should be levied solely with reference to the actual salary drawn each month. In case it comes to the disbursing officer's knowledge that the recipient has other income, the following rulings will be useful in determining the recipient's further liability :—

1. A salary of less than Rs. 1,000 per annum is taxable under Part I if the total income of the recipient of the salary exceed Rs. 1,000; but income under Part IV is not taxable unless it exceed Rs. 1,000, irrespective of any salary or income comprised in Parts I, II or III, payable to the recipient.—*Adv. Genl.'s opinion published with Bo. Govt. Reso., F. D., 787, dated 19th March 1886; and G. I., F. D., 810, dated 20th May 1886*.

#### *Illustrations—*

(a) A draws a salary of Rs. 800 per annum and derives an income of Rs. 600 under Part III from Government securities. He should be taxed at 4 pies on his salary and at 4 pies on his interest.

(b) B draws the same salary as A, and derives an income of Rs. 300 under Part IV. He should be taxed at 4 pies on his salary, but his income under Part IV would be exempt.

(c) C draws an annual salary of Rs. 200, and derives an income of Rs. 1,000 under Part IV. He should be taxed at 4 pies on the former and should pay Rs. 20 on the latter.—*Bo. Govt., F. D., 1238, dated 3rd May 1886*.

2. It follows that salary of less than Rs. 2,000 per annum, if so supplemented by income under any other Part as to raise it to Rs. 2,000 or upwards, should be taxed at the higher rate.

3. A salary of less than Rs. 1,000 per annum drawn by a member of a Hindu undivided family is taxable under Part I if the Collector brings to

notice that his proportionate share of the income of the undivided family of which he is a member raises his yearly income to Rs. 1,000 or more.—*Bo. Govt., F. D., 1846, dated 25th June 1886; 2175, dated 24th June 1886; 2352, dated 6th August 1886.*

*Note.*—‘Hindu’ may here be interpreted in its wider sense, and may be taken to include Jains and even Sikhs.—*Bo. Govt., 2854, dated 20th September 1886.*

(a) if the salary drawn for the month does not amount to Rs. 83½ it is not taxable;

(b) if it amounts to Rs. 83½ and is below Rs. 166⅔rds the tax should be levied at 4 pies; or

(c) if it amounts to Rs. 166⅔rds or upwards the tax should be levied at 5 pies.

The officer making the deduction should be guided solely with reference to the month's salary, unless the Collector brings to his notice that the recipient has other income.—*G. I., F. D., No. 810, dated 20th May 1886.*

- 53. Abatement of income-tax on amounts paid to an Insurance Company (*vide* Article 34, C. A. C.), will be made periodically on production of the Insurance Company's receipt and not necessarily by monthly abatements of a uniform amount.—(*G. R. (Govt. of India), No. 902, dated 25th May 1886.*)

### Income-tax on Interest on Government Securities.

54. Besides the cases of exemption noted in Chapter 3, Article 40 of the C. A. C., interest on securities belonging to a Service Fund is exempt from taxation (*see* Article 61 of this Manual).

1. The following are Service Funds within the meaning of this Rule:—

(a) The Bengal Christian Family Pension Fund.—*G. I., F. D., 1483, dated 1st April 1886.*

(b) The Provident Fund of a Railway Provident Institution constituted under rules approved by the Governor General in Council.—*G. I., F. D., 1042, dated 5th March 1886.*

(c) The General Family Pension Fund.—*G. I., F. D., 1138, dated 10th March 1886.*

(d) The Provident Fund of the Karachi Harbour Board.

2. Income-tax is realizable upon fractions of a rupee of interest accrued on date of sale of Government securities.—*C. G.'s letter to A. G., Beng., 57 D, dated 6th April 1886.*

### Vouchers to be debited “Net.”

55. All vouchers from which income-tax has been deducted should be charged *net* in accordance with the rule laid down at Chapter 18, Article 317, clause 2 of the C. A. C. The returns required by the Income Tax Rules in respect to these deductions will be rendered by the Accountant General, and it is essential therefore that all recoveries (including those to make good short recoveries noticed in audit) should be realized by deduction from payment vouchers. In any exceptional case in which a cash recovery occurs, it should be credited in the cash recovery schedule (*see* Article 300), but on no account may it be mixed up with the income-tax credits at the Treasury.

### Local Fund Recoveries.

56. In the case of recoveries from bills paid at the Local Fund Branch of the Treasury by means of cheques drawn by the Local Boards, the vouchers should be charged against the Local Fund in *gross* (see C. A. C. rule quoted in Article 55). The Treasury Officer is responsible for seeing that the proper recovery is made and should furnish the Collector (from the Local Fund Branch) with the information required in rule 1 in such manner as the Collector may find most convenient. The payment of the income-tax to the Collector will, under Local Boards Rule 46, be made on the same cheque as the establishment or other bill from which it is deducted.

57. The same principle applies to all Local Funds which bank with the Treasury, and to the Educational bills of the District Local Board, that is to say :—

- (1) The debit to the Local Fund will be for the gross charge.
- (2) The credit to income-tax will be as far as possible "paid by transfer" and be reported to the Collector of Income Tax.
- (3) The tax recovered will be accounted for in the returns of the Collector, not in those of the Accountant General.

### Recoveries from Deposit (or other Debt Account) Vouchers.

58. In a few very exceptional cases Government officers receive a portion of their "Salaries" from deposits; in such cases the charge to deposits, etc., must, as in the case of Local Funds, be for the gross charge and a credit should be afforded in the body of the cash account for the income-tax received, particulars being given of (1) the name and official designation of officer paying it, (2) income on which taxed, (3) rate of tax, and (4) amount realized.

59. The following table may be found useful for calculating the tax under Act II of 1866:—

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.
Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 4
2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 3 8	5 2 4
3	0 1 0	0 1 3	53	1 1 8	1 6 1	300	6 4 0	7 13 0
4	0 1 4	0 1 8	54	1 2 0	1 6 6	400	8 5 4	10 6 8
5	0 1 8	0 2 1	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 8 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 8
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7		At 5 pies in the Re.	
22	0 7 4	0 9 2	72	1 8 0	1 14 0		Rs. a. p.	
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000	52 1 4	
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000	78 2 0	
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000	104 2 8	
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000	130 3 4	
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000	156 4 0	
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000	182 4 8	
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000	208 5 4	
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000	234 6 0	
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000	260 6 8	
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000	390 10 0	
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000	520 13 4	
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000	651 0 8	
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000	781 4 0	
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000	911 7 4	
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000	1,041 10 8	
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000	1,171 14 0	
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000	1,302 1 4	
43	0 14 4	1 1 11	93	1 15 0	2 6 9	55,000	1,432 8 0	
44	0 14 8	1 2 4	94	1 15 4	2 7 2	60,000	1,562 14 8	
45	0 15 0	1 2 9	95	1 15 8	2 7 7	65,000	1,693 5 4	
46	0 15 4	1 3 2	96	2 0 0	2 8 0	70,000	1,823 12 0	
47	0 15 8	1 3 7	97	2 0 4	2 8 5	75,000	1,954 12 8	
48	1 0 0	1 4 0	98	2 0 8	2 8 10	80,000	2,084 12 8	
49	1 0 4	1 4 5	99	2 1 0	2 9 3	85,000	2,215 12 8	
50	1 0 8	1 4 10				90,000	2,345 12 0	
						1,00,000	2,604 12 8	

### Income-tax Recoveries from Fees drawn by Government Pleaders and District Sub-Registrars.

60. The following instructions in regard to the recovery of the income-tax due by Government Pleaders on the amounts of fees drawn by them from the Government Treasuries and those received by the District Sub-Registrars as Registrars of Parsi marriages are communicated for information and guidance :—

1. Each Government Pleader, receiving salary from Government, should append to his monthly salary bill a memorandum showing the amount of fees drawn from the Treasury in the month for which the salary bill is preferred, and should deduct income-tax from his whole "salary" which according to the definition of the term in the Income Tax Act includes "fees."

2. Subordinate Government Pleaders do not receive any fixed salary from Government, but are paid fees in Government cases. The amount of their fees is generally small, but when the aggregate amount drawn in a month reaches the taxable limit, the income-tax due on the whole amount of the fees drawn during the month should be recovered from the first bill presented after the limit has been reached, and from all subsequent bills cashed in that month. To enable Treasury Officers to make these deductions a memorandum should be attached to each bill, showing what fees have been drawn up to date in the month in which the bill is presented for payment.

3. The amounts of fees received by the District Sub-Registrars for the registration of marriages amongst Parsis (which they are allowed to retain without passing them through the public accounts) should be noted by them on their monthly pay bills, and tax due thereon included in the income-tax deduction from their pay bill.

### Exemption from Income-tax on interest paid upon special Non-transferable forms of Promissory Notes held by Native Ruling Chiefs.

61. The Government of India in the Department of Finance and Commerce have decided that no income-tax is to be deducted from the interest paid upon special non-transferable forms of Government Promissory Notes held by Native Ruling Chiefs. Such tax on interest paid from the Treasury on any such notes should not be charged.

A copy of a letter No. 274-D, dated 5th June 1888, from the Comptroller and Auditor General, to the Accountant General, Punjab, is printed below explaining how the special non-transferable Government Promissory Notes held by Native Ruling Chiefs can be distinguished from the ordinary Government Promissory Notes :—

I have the honour to acknowledge receipt of your letter No. 6434-T. M., of 12th ultimo, enquiring (i) whether the form of special notes authorised for Native Ruling Chiefs is readily distinguishable from ordinary forms and (ii) whether the word "non-transferable" is enfaced upon them.

2. In reply, I have to say that the form of special note is not on the face of it readily distinguishable from that of the ordinary note, as the shape, engine-turned pattern, signature, etc., are the same in both, nor is the word "non-transferable" enfaced on it; but the terms upon which it issues are



different from the ordinary form, as you will observe from the following which I note for your information :—

(i) After acknowledging receipt in the prescribed words of the amount of the loan, the note promises to pay interest in the usual way to the Chief concerned, his *heirs and successors*.

(ii) Further engages to consider the interest as an annuity to the above for ever with the proviso that such annuity shall cease upon repayment of the said principal sum : also engages that such repayment shall not be made before the expiry of a notice of not less than three months to be given in the *Gazette of India*.

(iii) Also agrees on surrender of the special form of note to issue Promissory Notes in the usual form at any time to any one to whom the above may transfer the special note or any part of it.

As practical differences the most noticeable are :—

The Special Note is to A. B., his *heirs and successors*, instead of the ordinary form "*Executors and Administrators*."

The last paragraph of the Special Note contains the agreement to exchange for an ordinary note noticed above (No. iii).

## Chapter 4.—Gazetted Officers' Bills.

(C. A. O., Articles 42—52.)

Fixed Travelling Allowance and Tentage to be drawn on Salary Bills ... .. 62	Alterations in the pay or Salary of Gazetted Officers ... .. 70
Personal Salaries of Non-Gazetted Officers ... .. 63	Bills of officers proceeding on Leave or retiring from the Service, to be sent to the Accountant General as soon as paid ... .. 73
Salary and fixed Allowances of Gazetted and Ministerial Officers to be drawn on a single Bill ... 64	Last Pay Certificates ... .. 74

## Fixed Travelling Allowance and Tentage to be drawn on Salary Bills.

62. The following instructions are issued in regard to the inclusion of *permanent* monthly travelling allowance and tentage in salary bills, and the dispensing of separate bills on account of these allowances:—

1. No salary bill of a Gazetted Officer will be cashed unless it is drawn up on the prescribed *printed* form, supplies of which should be obtained from the Government Central Press, Bombay.

2. Officers entitled to *fixed* monthly travelling allowance or tentage should draw it along with their salaries, the actual amount claimable during the month to which the bill refers being entered in the place set apart for the purpose in the printed form referred to above.

3. If, on account of absence on leave or transfer to some other appointment, any of these allowances be not claimable for the whole month, or be admissible at different rates for different parts of the month, the broken periods for, and the rates at, which it is drawn should be stated against the entry concerned.

4. When a higher rate of these allowances becomes due with a higher rate of salary, it should not be drawn before the usual "salary slip" has been received from the Accountant General, authorizing the drawal of the higher rate of salary. The rates of fixed travelling allowance and tentage, which go with particular rates of salary, will also be entered in the "salary slip."

5. Officers who draw fixed travelling allowances should send diaries of their movements to their respective controlling officers. A Treasury Officer should refuse to cash a salary bill, on which any fixed travelling allowance is drawn, unless it contains a certificate in the following form:

\* Month for which salary and allowances are claimed.

† The Controlling Officer concerned.

"I certify that the diary of my movements for the month of (\*) has been submitted to the (†)."

6. If an officer be entitled, under the rules, to exchange his fixed travelling allowance for any other form of travelling allowance, no change should be made in the amount drawn on the salary bill, but a separate bill should be prepared in the prescribed form for travelling allowance with the necessary certificates, and from the amount, otherwise admissible in this bill, the amount of the fixed travelling allowance for the day or

days, for which other travelling allowance has been drawn, should be deducted. Such a bill can, however, be paid only *after* countersignature, unless there be no Controlling Officer whose duty it is to sign it.

7. Fixed monthly conveyance allowance or horse allowance should also be drawn on the salary bill, the entry being added to the printed form in manuscript.

### Personal Salaries of Non-Gazetted Officers.

63. The salaries of the following officers will be drawn from the Treasury on their personal claims in the annexed form which is similar to that used by Gazetted Officers, which can be obtained on indent from the Central Press, *viz.* :—

Mámlatdárs, Mukhtyárkars and Chitnises (Government Resolution, Revenue Department, No. 881, dated 23rd December 1891, and No. 18, dated 5th January 1892, Financial Department).

District Inspectors of Land Records and Agriculture.

Hospital Assistants and Native Medical Pupils.

Police Inspectors.

Abkári Inspectors, Abkári Sub-Inspectors, and Gaugers, on pay above Rs. 50 per month.

Inspectors of Post Offices.

Sub-Registrars in the Presidency Proper (other than these employed in the Town of Bombay).

Superior officers in the Salt and Customs Departments, such as Sarkarkuns, Darogas, Preventive Officers, Inspectors, Superintendents of Salt Depôts and Coast Guard Inspectors in the Konkan and Gujarát Divisions.

NOTE.—A special form has been prescribed for Sub-Registrars and should be obtained from the Central Press.

64. With the first bill should be a last pay certificate from the head of the office which made the last payment.

65. Bills paid under the above article should be entered in a separate register to be called the "Register of payments of personal salaries and travelling allowances of Non-Gazetted Officers." and a copy of this register (with the vouchers) should be forwarded as a Schedule to the List of payments, the total thereof being entered in the printed forms of Lists of payments supplied to Treasuries.

66. The bills, except those of Mámlatdárs, Mukhtyárkars and District Inspectors of Land Records and Agriculture and the Superior Officers in the Salt and Customs Departments should be countersigned by the immediate head of the office as noted below :

Hospital Assistants and Medical Pupils.	and	{	By the Medical Officer in charge, and in the case of officers on General Duty in the Civil Department at the Presidency by the Secretary to the Surgeon-General.
Police Inspectors	...		By the District Superintendent of Police.
Abkári Inspectors, Sub- Inspectors or Gaugers.		{	By the Collector or Deputy Collector.

Inspectors of Post } By the Superintendents of Divisions, and  
Offices. } at the Presidency by the Postmaster-General.

Sub-Registrars in the } By the District Registrar.  
Presidency Proper.

67: Travelling allowances (other than fixed allowances) of the officers named in Article 65 should be drawn separately for each officer in the form prescribed for Travelling Allowance of Establishments, and included in the Register prescribed in Article 65. The bills should be countersigned before payment.

68. When any change takes place on account of leave, transfer, &c., the order sanctioning the change should be quoted, and if not published in the Gazette or previously sent to the Accountant General, a copy thereof should be attached to the bill.

### Form of Salary Bill of Non-Gazetted Officers whose salaries are personal.

Name \_\_\_\_\_

Audit No. \_\_\_\_\_

District of		Head of Service.		Voucher No.		of			
				List of Payments for		190 .			
* No.	dated			Monthly Rate.		Amount.			
				Rs.	a.	p.	Rs.	a.	p.
Received for the month of	190								
my pay as	...	...	...						
Acting Allowance as	...	...	...						
Local do. as	...	...	...						
Personal do. as	...	...	...						
Total				...					
Less—Fund and other deductions as detailed on reverse				...					
Net amount of salary claimed				...					
Add—Fixed Travelling Allowance				...					
House-rent				...	...	...			
Total amount payable (in words)									
				Rupees	...				

\* Here put the No. and date of order sanctioning the appointment.

Certified that \_\_\_\_\_ was not absent with or without leave or under suspension or on deputation during the month of \_\_\_\_\_, and that all appointments and promotions have been recorded in his Service Book under my initials..

Stamp.

The

190

Officer.

Pay Rupees

Head of Office.

Dated

Treasury Officer.

(The space marked thus + is for the signature and official designation of Head of office.)

<i>Deductions.</i>		Rs. a. p		
U. S. F. Pension Fund, subscription for	190	...		
Income-tax at _____ pies in a rupee on Rs.		...		
Total	...			

### Salary and fixed Allowances of Gazetted and Ministerial Officers to be drawn on a single Bill.

69. The salary and fixed allowances of an officer, whether Gazetted or Ministerial, even if chargeable to two or more major heads of account, should be drawn on a single bill, but each item should be entered separately.

In cases of plural appointments in which an officer combines gazetted and non-gazetted appointments, all the salaries of the officer should be drawn on a Gazetted officer's salary bill form under the officer's own signature.

Heads of offices shall see that establishment bills conform to the above rule: If any Ministerial officer holds appointments on different establishments, the whole of his salary shall be drawn (in separate items) on the bill of the establishment in which his principal appointment is included, and a reference to this bill shall be given in the bills of the other establishments in which the subsidiary appointments are included, in order to account for the short drawal on those bills.

### Alterations in the Pay or Salary of Gazetted Officers.

70. A Gazetted officer is prohibited from making any change in the rate of pay or salary which he has been drawing, without the previous authority of the Accountant General, which should be communicated as soon as possible. In the case of promotions to, or reversions from specific appointments, no delay should occur, and the Accountant General's authority is at once conveyed in the salary slip issued by him as soon as he receives intimation of a transfer of charge, which should generally be forwarded on the day of transfer, in the prescribed form.

*Insert* the following as Article 70-A at page 25 :—

Local allowances attached to Grant-in-aid Dispensaries and payable direct from the Local Funds concerned may be paid to Civil Medical Assistants in charge of such dispensaries without a salary slip from the Accountant General.

(*Vide* General Letter No. G. A.-II—1236, dated 23rd July, 1907.)

(No. 198, dated 18th January 1910.)

71. In the case of grade promotions or reversions, however, some delay must necessarily occur, as in such cases the position of an officer is affected by many collateral causes and cannot be stated with authority until the publication of the Gradation List of the Department to which he belongs, the early preparation of which to a great extent depends upon the strict observance of the rule (Article 47 of the C. A. C.) which requires the immediate report to the Accountant General of all transfers of charge. But Gradation Lists can seldom be prepared much before the end of the month after that to which they relate, and as soon as they are passed by Government and published in the Gazette a slip is sent to all officers who are shown to have obtained promotion, substantive or acting, during that month.

72. In a case of acting promotion the slip would, strictly speaking, convey authority to draw the acting allowance for that month only. But in order to avoid the inconvenience of requiring all officers acting in grades to defer drawing their acting allowances for subsequent months until the Accountant General is able to inform them of their position, an officer may continue to draw his acting allowance on the original slip until his reversion has been notified in the Gradation List, when any necessary recovery is made from his pay. Officers, however, are at liberty after drawing their allowances for the first month on a salary slip to defer drawing their allowances for each subsequent month until they have satisfied themselves from an examination of the published Gradation Lists that they can do so without risk of retrenchment.

In no case is a slip issued intimating a reversion from grade promotion; for if an officer has continued to draw acting allowances on the original slip, the intimation would be too late to prevent him from doing so for the month in which he reverted, and the memorandum of objections effects every purpose that could be served by the issue of a slip, while if he has deferred drawing the allowance each month until he knows that he has not reverted, no such notice will be necessary.

### **Bills of Officers proceeding on Leave or retiring from the Service to be sent to Accountant General as soon as paid.**

73. When a Gazetted Officer is about to proceed on leave to Europe or to retire from the service, his salary and travelling allowance bills should be sent to the Accountant General as soon as they are paid, together with any bills already paid but not yet despatched to his office, under cover of a separate letter marked as urgent, instead of in the ordinary course with the List of Payments. This is necessary in order that it may be ascertained if there is any amount to be recovered from the officer before his departure.

### **Last Pay Certificates.**

74. As salaries are charged *net* in the accounts, difficulty has been experienced at some Treasuries in granting Last Pay Certificates to Gazetted Officers, and in ascertaining that the bills presented for payment are for the same allowances as those drawn in the previous month (C. A. C., Article 45). To meet this difficulty Treasury Officers should keep a copy of all Last Pay Certificates and changed salary slips received; this can be most conveniently done in an Abstract form (a page being allotted to each officer) as shown in the form given at the end of this chapter.

When under the authority given in Chapter 4, Article 72, an officer elects to defer drawing his acting allowance until he is quite sure that it will not be retrenched, a note should be made against his name in the register now prescribed.

75. When granting a Last Pay Certificate to an officer occupying Government quarters, a Treasury Officer should invariably certify upon it that the officer has paid rent up to the date on which he vacated the building. This will enable the Accountant General when granting a Last Pay Certificate to an officer leaving India on leave to Europe, to see that nothing is due from him as house-rent at the time of his departure. The non-entry of this information by Treasury Officers sometimes leads to recoveries of house-rent not being effected before departure from India, and in cases in which an officer retires from the service without returning to India troublesome references to the Secretary of State are rendered necessary.



(Abstract Form referred to in Article 74.)

James Brown, Esq., I.C. S.

Office held.	Pay.	Acting Allowance.	Local Allowance.	Total.	Annuity Deduction at 4 per cent.	Amount.	Deductions.	Net Salary.	Fixed Travelling.	Fixed Tentage.	Net payment.	Remarks.
Assistant Collector and Magistrate	Rs. a. p. 500 0 0	Rs. a. p. ...	Rs. a. p. ...	Rs. a. p. 500 0 0	Rs. a. p. 20 0 0	Rs. a. p. 480 0 0	Rs. a. p. 421 1 9	Rs. a. p. 458 14 3	Rs. a. p. 100 0 0	Rs. a. p. 11 1 9	Rs. a. p. 570 0 0	Accountant General's advice No. 22, dated 1st May 1903.
Ditto	Rs. a. p. 500 0 0	Rs. a. p. ...	Rs. a. p. ...	Rs. a. p. 500 0 0	Rs. a. p. 20 0 0	Rs. a. p. 480 0 0	Rs. a. p. 426 1 9	Rs. a. p. 453 14 3	Rs. a. p. 100 0 0	Rs. a. p. 11 1 9	Rs. a. p. 565 0 0	Married, 1st August 1885. Examiner of Funds No. 80, dated 20th August 1885.
Acting 2nd Assistant Collector	Rs. a. p. 500 0 0	Rs. a. p. 200 0 0	Rs. a. p. ...	Rs. a. p. 700 0 0	Rs. a. p. 23 0 0	Rs. a. p. 672 0 0	Rs. a. p. 421 0 0	Rs. a. p. 651 0 0	Rs. a. p. 100 0 0	Rs. a. p. 25 0 0	Rs. a. p. 776 0 0	Accountant General's advice No. 101, dated 12th January 1903.

Rs. a. p.  
 A.—Fund subscription at 2 per cent. ... 10 0 0  
 Advance for tents ... 11 1 9  
 21 1 9

B.—Fund subscription at 3 per cent. ... 15 0 0  
 Advance for tents ... 11 1 9  
 26 1 9

C.—Fund subscription at 3 per cent. ... 21 0 0  
 Advance all paid.

N.B.—The above example refers to the case of a Covenanted Civil Servant; for other officers the columns should be altered to suit the requirements of the case.

## Chapter 5.—Establishment.

(C. A. C., Articles 53—72.)

Sections of Establishment ...	76	Annual Establishment Returns .	86
Salaries and fixed Allowances of Ministerial Officers to be drawn on a single bill ..	80	Travelling Allowance Bills ...	87
New names and temporary names in Establishment Bills .	81	Travelling Allowances to Officers summoned to give evidence ...	93
Pay of Abkari Inspectors and Sub-Inspectors, whose pay does not exceed Rs. 50 per month, to be drawn on Establishment Bills ...	83	Exchange of Permanent Travelling Allowance, permissible under Article 1046 of the Civil Service Regulations, to be made for the entire period of absence from Head-quarters....	94
Preparation of one bill for all the Sections of the Collector's Revenue Establishment, at Head-quarters ...	84	Explanation of the term "actual expenses of keeping up Camp equipage" used in Article 1059 of the Civil Service Regulations ...	95
Payment of Salary for broken periods, on transfer, to School-Masters, Vaccinators and Hospital Assistants ...	85		

## Sections of Establishment.

76. With reference to Articles 53 and 54, C. A. C., a statement is appended below in which the various sections of each office (establishment) have been definitely marked out, so as to secure uniformity throughout the Presidency of the No., order and kind of details required to be given in proposition statements, bills and other documents and also to reduce the labour and correspondence in their preparation, especially in view of the concession made in Article 57 of the C. A. C. (2nd sentence). These sections have been fixed with special reference to the classification adopted in the consolidated abstract and Budget Estimates, and establishment bills and proposition statements should be drawn up in future strictly in accordance with this classification, showing the sections clearly in red ink headings. The Roman numerals and small caps type indicate the separate establishments, whilst the Arabic numerals and pica type indicate the sections into which each such establishment is divided.

Temporary Establishments are not specifically mentioned. They should always be shown separately quite apart from and after the Permanent Establishment.

77. Establishments entertained annually for a portion of the year only, *e.g.*, nine-monthly, six-monthly or three-monthly, should be treated each as a distinct section and billed for on a separate bill, and should not be included in the bills for permanent establishments.

78. Personal salaried officers of each class, *e.g.*, Mámlatdárs, Hospital Assistants, Police Inspectors, &c., constitute separate establishments by themselves, and whenever any increase or decrease is proposed for them the proposition statement should be for that class of officers only and for the whole Presidency without the specification of any other class of establishment in any

No. 8.

*Page 30, Article 78,*

Omit the word 'Mámlatdárs' in the first line, and add the following as a new clause :—

'For Mámlatdárs and Mukhtiárkars a separate scale is maintained for each division and for Sind. Particulars of the division concerned or of the Province of Sind only instead of the whole Presidency should, therefore, be given in the proposition•statements relating to changes in the strength of Mámlatdárs or Mukhtiárkars.'

# ADDENDA AND CORRIGENDA TO THE BOMBAY TREASURY MANUAL.

No. 205.

## Chapter 5—

Substitute the following for the list of Sections of Establishment printed at pages 31 to 52—

[N. B.—Small establishments and offices not enumerated herein should form only one section.]

### 3.—Land Revenue.

#### I.—COLLECTORS' ESTABLISHMENTS—General, Taluka and Kanungo Establishments (including Circle Inspectors)—

1. Head Accountant, Huzur Treasurer and Huzur Shroffs.
2. Mahalkaris.
3. Head Karkuns [or Munshis].
4. Clerks on Rs. 30 and above.
5. Clerks on Rs. 20 and above but below Rs. 30.
6. Clerks below Rs. 20 and professional book-binders on pay exceeding Rs. 10.
7. Menial Establishment.

#### II.—MANAGER, ENCUMBERED ESTATES IN SIND—

1. Clerk and Munshis.
2. Servants.

#### III.—TA'LUKDA'RI SETTLEMENT OFFICER—

1. Clerks.
2. Servants.

#### IV.—GOVERNMENT PHOTOZINCO DEPARTMENT—

1. Clerks.
2. Photographic and Engraving Branch.
3. Drawing Branch.
4. Printing Branch.
5. Servants.

#### V.—JA'MRAO CANAL COLONIZATION OFFICER—

1. Clerks and Accountant.
2. Draughtsmen.
3. Servants.

VI.—REVENUE SURVEY ESTABLISHMENTS—

i. Office Establishment—

1. Clerks and servants.

ii. Field Establishment—

2. Measurers.

3. Classers.

4. Mappers.

5. Clerks.

6. Servants and others.

VII.—SETTLEMENT COMMISSIONER AND DIRECTOR OF LAND RECORDS AND AGRICULTURE—

1. Clerks.

2. Servants.

VIII.—SUPERINTENDENT, LAND RECORDS AND AGRICULTURE—

•• 1. Surveyors and Learners.

2. Clerks and Servants.

4.—Opium.

I.—OTHER OPIUM AGENCIES AND ESTABLISHMENTS—

1. Warehouse-keeper and Inspectors.

2. Gate-keepers and Clerks.

3. Servants.

5.—Salt.

I.—COMBINED SALT AND CUSTOMS ESTABLISHMENT—COLLECTOR OF SALT REVENUE—

1. Clerks.

2. Servants.

3. Boat Establishment.

II.—TA'LUKA ESTABLISHMENTS—

1. Sarkarkuns.

2. Inspectors.

3. Dárogas

4. Superintendents.

5. Special Officer.

6. Clerks.

7. Medical Establishment.

8. Menial Establishment.

9. Boat Establishment.

III.—COAST GUARD ESTABLISHMENTS—

1. Inspectors.

2. Boat Establishment.

**IV.—CHIEF ACCOUNT OFFICE—**

1. Accountants, Cashiers and Clerks.
2. Servants.

**V.—FRONTIER ESTABLISHMENTS—**

1. Inspectors, Sarkarkuns and Special Officer.
2. Clerks.
3. Mounted Preventive Force (Superior).
4. Do. do. (Inferior).
5. Menial Establishment.
6. Boat Establishment.

**6.—Stamps.**

**I.—SUPERINTENDENT OF STAMPS—**

**Bombay Office—**

1. Clerks.
2. Official Vendors.
3. Servants.

**Karachi Office—**

1. Clerks.
2. Servants.

**7.—Excise.**

**PRESIDENCY ESTABLISHMENTS—**

**I.—INSPECTION AND PREVENTIVE ESTABLISHMENT—**

1. Inspectors and Gaugers, etc., below Rs. 50.
2. Servants.

**II.—COLLECTOR'S OFFICE, BOMBAY—**

1. Clerks.
2. Servants.

**III.—TOBACCO ESTABLISHMENT—**

1. Supervisor, Inspectors and Clerks.
2. Servants

**DISTRICT ESTABLISHMENTS—**

**IV.—DISTRICT EXECUTIVE ESTABLISHMENTS—**

1. Inspectors and Gaugers on and below Rs. 50.
2. Clerks.
3. Servants and Guards.
4. Boat Establishment.

V.—URAN DISTILLERY ESTABLISHMENT—

1. Supervisors, Gaugers and Clerks.
2. Servants.

VI.—COMBINED SALT AND EXCISE ESTABLISHMENT IN SIND—

1. Superintendents, Inspectors and Sub-Inspectors.
2. Clerks.
3. Servants and Guards.
4. Sowars and Duffedars.

9.—Customs.

PRESIDENCY DIVISION—

I.—COMMISSIONER'S OFFICE.

1. Clerks.
2. Servants.
3. Boat Establishment.

II.—REPORTER GENERAL OF COMMERCE'S OFFICE.

1. Superintendent, Deputy Superintendent and Clerks
2. Servants.

III.—COLLECTOR OF CUSTOMS' OFFICE—

1. Clerks.
2. Servants.

IV.—PRINCE'S DOCK AND CARNAC BANDAR ESTABLISHMENTS—

1. Appraisers.
2. Examiners.
3. Gaugers.
4. Clerks.
5. Servants

V.—MANIFEST AUDIT DEPARTMENT—

1. Clerks and overseers.
2. Servants.

VI.—IMPORT OFFICE ESTABLISHMENT—

1. Appraisers
2. Examiners

3. Clerks and Overseers.

4. Servants.

VII.—DRAWBACK INSPECTING DEPARTMENT—

1. Examiners.

2. Clerks.

3. Servants.

VIII.—DRAWBACK OFFICE ESTABLISHMENT—

1. Superintendent and Clerks (including Overseers).

2. Servants.

IX.—EXPORT DEPARTMENT—

1. Appraisers.

2. Clerks.

3. Servants.

X.—PREVENTIVE ESTABLISHMENT—

1. Inspectors.

2. Preventive Officers.

3. Wharfingers, Assistant Wharfingers and Tallymen.

4. Clerks.

5. Gate-keepers.

6. Servants.

XI.—BOAT ESTABLISHMENT—

1. Engine-Drivers and Firemen.

2. Tindals.

3. Lascars.

XII.—PEONS ATTACHED TO THE SEVERAL BANDARS IN THE TOWN AND ISLAND OF BOMBAY—

1. Nāiks.

2. Peons.

XIII.—PRIVATE ESTABLISHMENTS—

1. Inspectors, &c., and Clerks.

2. Servants.



**7.—SIND CUSTOMS DEPARTMENT—**

1. Collector's Office, Karáchi.
2. Account and Cash Department.
3. Import Department.
4. Export Department.
5. Statistical Department.
6. Appraising and Gauging Department.
7. Gate Department.
8. Refund and Drawback Department.
9. Preventive Department.
10. Servants (of all the sections).
11. Boat Establishment.
12. Preventive Establishment at Bandars—(one section for each Bandar.)

**10.—Assessed Taxes.**

**BOMBAY CITY ESTABLISHMENT—**

1. In-door Establishment.
2. Out-door Establishment.
3. Peons.

**11.—Forest**

**SUBORDINATE FOREST AND DEPÔT ESTABLISHMENTS—**

1. Rangers.
2. Foresters.
3. Guards.

(Separate for each division or sub-division in a circle).

**—OFFICE ESTABLISHMENTS—**

1. Clerks and Servants.

(Separate for each division or sub-division in a circle.)

**NOTE.**—Temporary Establishments should be shown as separate Sections as above, but all Works Establishments sanctioned temporarily are charged to the sub-heads concerned under A—Conservancy and Works (*vide* Forest Code) and should be treated as separate Establishments, one for each sub-head.

**12.—Registration.**

**I.—DISTRICT CHARGES—**

Sub.-Registrar of Bombay.

1. Clerks.
2. Servants.

## **II.—DISTRICT REGISTRAR'S ESTABLISHMENTS—**

1. Special Sub-Registrars and Village Registrars.
2. Clerks and Servants.

## **III.—DECCAN AGRICULTURISTS' RELIEF ACT—**

1. Village Registrars, Clerks and Servants (1 section for each Taluka).

## **17.—Mint.**

### **I.—MINT MASTER'S ESTABLISHMENT—**

1. Mint Master's Office.
2. Mechanical Department.
3. General Workshops, Engine and Store Department.
4. Dye and Engraving Department.
5. Rolling Department.
6. Adjusting and Fine—Rolling Department.
7. Cutting Department.
8. Weighing Department.
9. Coining and Annealing Department.
10. Bullion Department.
11. Melting Department.
12. Mint, Police and Peons.

### **II.—ASSAY MASTER'S ESTABLISHMENT—**

1. Assistants and Clerks.
2. Servants.

## **18.—General Administration.**

### **I.—CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL—**

#### **Subordinate Account Service—**

1. Superintendents.
2. Assistant Superintendents.

#### **CLERICAL STAFF—**

1. Clerks, 1st Class.
2. Do. 2nd do.
3. Do. 3rd do.
4. Do. 4th do.
5. Do. 5th do.
6. Do. 6th do.

7. Clerks 7th Class.
8. Do. 8th do.
9. Record Clerks.
10. Servants.

## II.—CIVIL OFFICERS OF ACCOUNT AND AUDIT—PROVINCIAL—

1. Subordinate Account Service.
2. Junior Auditors and Clerks
3. Servants.

## III.—CURRENCY DEPARTMENT—

1. Treasurer, Deputy and Assistant Treasurers, Superintendent and Accountant.
2. Clerks, 1st Class.
3. Do. 2nd do.
4. Do. 3rd do.
5. Do. 4th do.
6. Do. 5th do.
7. Do. 6th do.
8. Do. 7th do.
9. Do. 8th Class and Potdars
10. Tellers.
11. Servants.

## IV.—STAFF AND HOUSEHOLD OF THE GOVERNOR—

1. Private Secretary's Establishment.
2. Band Establishment.
3. Chobdars and Peons.
4. Military Secretary's Establishment.

## V.—POLITICAL, JUDICIAL AND LEGISLATIVE DEPARTMENTS—

1. Superintendents.
2. Deputy and Assistant Superintendents.
3. Clerks.
4. Servants.

## VI.—REVENUE AND FINANCIAL DEPARTMENTS—

1. Chief Superintendent and Superintendents.
2. Deputy and Assistant Superintendents.
3. Clerks.
4. Servants.

VII.—GENERAL, EDUCATIONAL, MARINE AND ECCLESIASTICAL DEPARTMENTS—

1. Superintendents.
2. Assistant Superintendents.
3. Clerks (includes Record-keeper).
4. Servants.

VIII.—TRANSLATOR'S DEPARTMENT, ORIENTAL TRANSLATOR—

1. Assistant Translators and Clerks.
2. Servants.

IX.—TRANSLATOR'S DEPARTMENT, SINDHI TRANSLATOR—

1. Assistant Translators and Clerks.
2. Servants.

X.—COMMISSIONER'S OFFICE—

1. English Branch (Clerks).
2. Vernacular Branch (Clerks).
3. Servants.
4. Local Fund Establishment.

19A.—Law and Justice.

I.—HIGH COURT—PROTHONOTARY AND REGISTRAR, TESTAMENTARY AND INTESTATE JURISDICTION, ORIGINAL SIDE—

1. Clerks, Court-keepers and Criers.
2. Servants (includes Chobdárs and Menial Establishment of Registrars).

II.—TRANSLATORS, ORIGINAL SIDE—

1. Translators and Interpreters (including Chief Translator).
2. Clerks and Servants.

III.—REGISTRAR, APPELLATE SIDE—

1. Superior Clerical Establishment (includes Superintendents, Sheristedárs and Nazir with their Deputies and Assistants).
2. Clerks (includes book-binders).
3. Chobdárs and Servants.

IV.—TRANSLATORS, APPELLATE SIDE—

1. Translators and Interpreters.
2. Clerks and Servants.

V.—JUDICIAL COMMISSIONER—

1. Clerks (includes book-binders).
2. Servants.

VI.—CIVIL AND SESSIONS COURTS—

(i) District and Sessions Judges (including Sub-Judges)—

1. Sheristedárs, Nazirs, etc., and clerks above Rs. 60.
2. Clerks on Rs. 60 and below, up to and including Rs. 30.
3. Clerks below Rs. 30 and professional book-binders on pay exceeding Rs. 10.
4. Servants (District Judges'),
5. Servants (Sub-Judges').

VII.—PROCESS-SERVING ESTABLISHMENT—

1. Process-servers on Rs. 15 and above.
2. Do. below Rs. 15.

VIII.—COURTS OF SMALL CAUSES, PRESIDENCY COURT—

1. Superior Clerical Establishment (including Registrar, Assistant Registrar, Appraiser, Cashier and Superintendents).
2. Interpreters and Translators.
3. Clerks.
4. Bailiffs.
5. Servants.

IX.—MOFUSSIL SMALL CAUSES COURTS—

1. Registrar and Clerks.
2. Bailiffs.
3. Servants.

19B.—Law and Justice—Jails.

I.—INSPECTOR GENERAL OF PRISONS—

1. Personal Assistant, clerks and servants.

II. Presidency Jails. }

III. Central " }

IV. District " }

V. Convict Camps. }

VI. Reformatories. }

VII. Lock-ups. }

Each to have the sections noted below :

1. Jailors, Deputy and Assistant Jailors, Clerical, Educational, Mechanical and Menial Establishment.
2. Warder Establishment.
3. Medical Establishment.

**PRESIDENCY POLICE.—**

**I.—SUPERINTENDENCE—**

1. Commissioner's Office, Bombay.
2. Pilgrim Department.

**II.—SANITARY POLICE (ONE SECTION).**

**III.—MUNICIPAL POLICE (INCLUDES MOUNTED POLICE AND PRISON VAN ESTABLISHMENT)—**

1. Superintendents.
2. Inspectors.
3. European Constable.
4. Jamádárs.
5. Havaldárs.
6. Native Constables.
7. Mounted Police.
8. Prison Van Establishment.

**IV.—CATTLE POUNDS ESTABLISHMENT (ONE SECTION).**

**V.—PUBLIC LAND CONVEYANCE DEPARTMENT (ONE SECTION).**

**VI.—RIVER, HARBOUR OR MARINE POLICE (INCLUDES STEAM LAUNCH ESTABLISHMENT).**

**VII.—DOCKYARD POLICE.**

**VIII.—GUARDS FOR PUBLIC BUILDINGS.**

**IX.—SPECIAL POLICE—**

1. Private Watchmen or Rámosis.
2. Port Trust Establishment (Prince's and Victoria Dock).
3. University Police.

**X.—HOSPITAL ESTABLISHMENT.**

**XI.—GLANDERS AND FARCY ACTS ESTABLISHMENT.**

**XII.—INSPECTOR GENERAL'S ESTABLISHMENT—**

1. Superintendent and Clerks on Rs. 100 and above.
2. Clerks on Rs. 50 and above, but below Rs. 100.
3. Clerks below Rs. 50.
4. Servants.

## 20.—Police—*continued*.

### XIII.—DISTRICT EXECUTIVE FORCE, POLICE FORCE (INCLUDES DISTRICT EXECUTIVE FORCE, HARBOUR POLICE, CANTONMENT AND MUNICIPAL POLICE AND *ĀBKĀRI* POLICE)—

1. Head Constables, unarmed.
2. Head Constables, armed.
3. Constables, unarmed.
4. Constables, armed.
5. Mounted Police (Horse).
6. Mounted Police (Camel).
7. Clerical Establishment (includes *Shirestedār*, Cashier, Accountant, &c.)
8. Menial Establishment (includes Armourers, Bellow boys, *Mochis*, Sweeper, Servants).
9. Hospital Establishment.

### XIV.—SPECIAL POLICE, SEPARATE ESTABLISHMENT FOR EACH AGENCY—

1. Inspectors.
2. Chief Constables.
3. Head Constables.
4. Constables.
5. Mounted Police.
6. Camel Savars.
7. Clerks (including Accountants and School-masters) and servants.

## 22.—Education.

### I.—DIRECTOR OF PUBLIC INSTRUCTION'S ESTABLISHMENT—

1. Clerks.
2. Servants.

### II.—INSPECTOR'S OFFICE ESTABLISHMENT—

1. Clerks.
2. Servants.

### III.—DEPUTY INSPECTOR'S ESTABLISHMENT—

1. Clerks and Servants.
2. Local Fund Establishment.

### IV.—ASSISTANT SUB-DEPUTY INSPECTOR'S ESTABLISHMENT—

1. Assistant Inspector, Clerks and Servants.

## 22.—Education—*continued*.

### V.—ARTS COLLEGES DIVIDED AS FOLLOWS :—

1. Masters, Teachers, Superintendents, Librarian and Clerks.
2. Servants.

### VI.—LAW COLLEGES—

1. Clerks and Servants.

### VII.—COLLEGE OF SCIENCE—

1. Masters and Teachers.
2. Clerks (includes Curator, Herbarium-keeper, and Observatory and Laboratory Assistants).
3. Workshop Establishment.
4. Menial Establishment.
5. Fellowships.

### VIII.—GOVERNMENT SCHOOLS, SECONDARY, PRIMARY AND TRAINING SCHOOLS—

1. Teachers, &c.
2. Clerks and Servants.

### IX.—SCHOOL OF ART—

1. Teachers and Clerks.
2. Servants.
3. Workshop Establishment.

## 23.—Ecclesiastical.

### I.—ST. THOMAS' CATHEDRAL, BOMBAY, AND OTHER CHURCHES AND DISTRICT CHURCH ESTABLISHMENT—

1. Church Establishment.
2. Cemetery Establishment.

## 24.—Medical.

### I.—SUPERINTENDENCE, SURGEON-GENERAL'S OFFICE—

1. Clerks.
2. Servants.

### II.—PRESIDENCY AND MOFUSSIL HOSPITALS AND DISPENSARIES—

1. Stewards, Compounders and Drassers, Matrons, Nurses and Clerks and Native Medical Pupils, Ministers, &c., &c.
2. Ward Boys, Ayahs and Servants.

### III.—SANITARY COMMISSIONER'S OFFICE ESTABLISHMENT—

1. Clerks.
2. Servants.



IV.—HEALTH OFFICER, BOMBAY—

1. Clerks and Servants.
2. Steam Launch Establishment.

V.—BOMBAY BACTERIOLOGICAL LABORATORY—

1. Clerks and others.
2. Servants.

VI.—DEPUTY SANITARY COMMISSIONER—

1. Inspectors, Assistant Superintendents and Vaccinators.
2. Clerks and Servants.

VII.—DEPUTY SANITARY COMMISSIONER, VACCINATION ESTABLISHMENT—

1. L. F. Vaccination Establishment.
2. Municipal Vaccination Establishment.

VIII.—ESTABLISHMENT UNDER THE PILGRIM SHIPS ACT—

1. Clerks and Servants.

IX.—GRANT MEDICAL COLLEGE—

1. Tutor, Teacher, Clerks and Assistants.
2. Servants.

X.—MEDICAL SCHOOLS—

1. Medical Pupils.
2. Servants.

XI.—LUNATIC ASYLUM—

1. Clerks, Overseers, Stewards, Matrons, Nurses, Compounders and Dressers.
2. Warders.
3. Servants and Guards.

25.—Political.

ADEN—

I.—RESIDENCY OFFICE—

1. Account Branch (Accountant and Clerks).
2. Correspondence Branch (Superintendents and Clerks).
3. Government Guest House (Interpreters).
4. Servants and State Coach Establishment.
5. Boat Establishment (Boatmen for the Resident).

II.—BOAT ESTABLISHMENT (BOATMEN) OF THE ASSISTANT RESIDENT.

III.—COURT ESTABLISHMENT—

1. Kazi, Clerks, Bailiffs.
2. Servants.

ADEN—continued.

IV.—CANTONMENT MAGISTRATE'S OFFICE—

1. Clerks and Servants.

V.—SCHOOL ESTABLISHMENT—

1. Masters and Servants.

VI.—MEDICAL ESTABLISHMENT—

1. Compounder and Servants.

VII.—LA'HEJ BUNGALOW ESTABLISHMENT—

1. Servants.

VIII.—TRADE REGISTRATION DEPARTMENT—

1. Registrar, Clerks and Servants.

BARODA—

I.—RESIDENCY OFFICE—

1. English Branch (Superintendent, Accountant and Clerks).
2. Vernacular Branch (Sheristedár and Kárkuns).
3. Servants (including Garden Establishment).

II.—COURT ESTABLISHMENT—

1. Clerks and Servants.

III.—CANTONMENT MAGISTRATE'S OFFICE—

1. Clerks and Servants.

IV.—MEDICAL ESTABLISHMENT—

1. Servants.

V.—ASSISTANT RESIDENT'S OFFICE, ONE SECTION FOR EACH, *viz.*,  
(Amreli, Ukḥámandal).

KA'THIA'WA'R—

I.—AGENCY OFFICE—

1. Accounts Branch (including Treasury Branch).

II.—JUDICIAL ASSISTANT'S ESTABLISHMENT—

1. Clerks and Servants.

III.—ASSISTANT POLITICAL AGENT'S ESTABLISHMENT—

1. One section for each Assistant.

IV.—DEPUTY ASSISTANT POLITICAL AGENTS—

1. One section for each Deputy Assistant.

V.—SALUTING BATTERY ESTABLISHMENT—

1. Servants.

VI.—HOSPITAL ESTABLISHMENT—

1. Compounders, Clerks, Servants and Nurse (one section for each dispensary or hospital).

KA'THIA'WA'R—continued.

VII.—RAILWAY MAGISTRATE'S ESTABLISHMENT—

1. Clerks and Servants.

VIII.—CONSOLIDATED LOCAL FUND ESTABLISHMENT—

1. Account Branch.
2. Treasury do.
3. Audit do.
4. Record do.

IX.—PRESS ESTABLISHMENT—

1. Manager, Clerks and Compositors.
2. Pressmen and Rollers.

X.—CENSORS (INFANTICIDE)—

1. One section.

XI.—JAIL ESTABLISHMENT—

1. Jailors, Clerks, Warders and Assistant Warders.

XII.—THÁNA ESTABLISHMENT—

1. Thánadárs and Clerks.  
(One section for each Thána.)

CUTCH—

I.—AGENCY.

1. Clerks (Accountant, Superintendent, Clerks and Kárkuns)
2. Servants (including Dispensary servants).

MAHI K'ANTHA—

I.—AGENCY OFFICE.

1. English Office.
2. Vernacular Office.
3. Servants.
4. Foreign Service, 3rd kind, Establishment.

II.—ASSISTANT POLITICAL AGENT'S OFFICE—

1. Regular Establishment.
2. Foreign Service, 3rd kind, Establishment.

III.—HOSPITAL ESTABLISHMENT—

1. One section for each hospital.

IV.—THÁNA ESTABLISHMENT—

1. One section for each Thána.

PA'LANPUR SUPERINTENDENCY, SAME AS MAHI KA'NTHA —

SOUTHERN MARA'THA COUNTRY, SAME AS MAHI KA'NTHA —

With an additional section "Treasury Office."

## 26.—Scientific and other Minor Departments.

### I.—VETERINARY COLLEGE AND SCHOOL—

1. Instructors, Lecturers, Assistant Veterinary Officers and Clerks.
2. Servants.

### II.—OBSERVATORIES—

1. Observatory Assistants.
2. Clerks and Servants.

### III.—DIRECTOR OF AGRICULTURE—

1. Clerks, Inspectors and Auditors.
2. Servants.

### IV.—DEPUTY DIRECTOR OF AGRICULTURE—

1. Clerks and Servants.
2. Artists and out-door establishment.

### V.—EXPERIMENTAL FARM—

1. Assistant Superintendents, Overseers, Clerks, Fieldmen and Dairymen.
2. Farmers and Servants.

### VI.—ECONOMIC BOTANIST—

1. Farming Establishment.
2. Plant Collecting Establishment.

### VII.—GARDEN ESTABLISHMENT.

1. Ganesbkhind.
2. Bassein.

### VIII.—REGISTRAR, CO-OPERATIVE CREDIT SOCIETIES—

1. Clerks and Servants.
2. Auditors and their peons.

## 30.—Stationery and Printing.

### I.—STATIONERY OFFICE AT THE PRESIDENCY—

1. Clerks.
2. Servants.

### II.—GOVERNMENT CENTRAL PRESS, BOMBAY—

1. Deputy and Assistant Superintendents.
2. Clerks.
3. Store-keepers and Warehousemen.

II.—GOVERNMENT CENTRAL PRESS, BOMBAY—*continued.*

4. Examiners, Litho-writers and Readers.
5. Compositors, Foremen and Printers.
6. Compositors on Piece-work.
7. Pressmen, Rollermen and Inklayers.
8. Engine, Carpentry and Foundry Establishments.
9. Book-binders and other workmen in the Binding Department.
10. Servants and others.

III.—COMMISSIONER IN SIND'S PRESS—

1. Superintendent, Assistant Superintendents.
2. Clerks and peons.
3. Press establishment.
4. Forms and Store Branch.

IV.—YERÁVDA PRISON PRESS—

1. Manager and Clerical Establishment.
2. Press Establishment.

*Accountant General's Office,*  
*Bombay, 23rd April 1910.*

W. H. MICHAEL,  
Accountant General.

Page 31, Article 79, 3. Land Revenue :—

*Substitute* the following for the sections under I. Collector's Establishments :—

1. ~~Head~~ Accountant, Huzur Treasurer, and Huzur Shroffs.
2. Mahalkaris (in the Presidency Proper.)
3. Head Karkuns ( do. do. )
4. Mahalkaris and Taluka Head Munshis in Sind.
5. Clerks of the General Taluka and Kanungo Establishments (including Circle Inspectors).
6. Book-binders on pay exceeding Rs. 10 whose professional occupation is book-binding and who are not mere Daftaries. Book-binders other than these should be shown under the section for "servants" irrespective of their pay.
7. Servants of the General Taluka and Kanungo Establishments.

ge 31, Article 79, 3—*Land Revenue*—

For the Establishments marked I and XI substitute the following and it Establishment marked "III" :—

I.—Collector's Establishments.—

1. Head Accountant, Huzúr Treasurer and Huzúr Shroffs.
2. Clerks of the General, Táluka and Kanungo Establishments (including Mahálkaris, Head Kárkuns, Táluka Head Munshis in Sind, and Circle Inspectors) form separate sections according to the rates of pay drawn by them.

No. 1.

*Page 31, Article 79—*

III—Mámlatdárs' and Mahálkaris' Táluka Establishments —  
*Add—*

“including District Bungalow Establishments.”

*Omit—*

“IV—District Bungalow Establishment—1. Servants.”



3. Those Book-binders on pay exceeding Rs. 10 whose professional occupation is book-binding and who are not mere Daftaries. Book-binders other than these should be shown under the section for "Servants" irrespective of their pay.

4. Servants form separate sections according to the office to which they belong ; *e. g.*—

(a) English Account office, Assistant Collector's Office, &c.

(b) Táluka A, Táluka B, and so on.

(c) Kanungo Establishment.

XI.—District Office (Kanungo Establishment)—

1. Assistant Inspectors.

2. Clerks.

3. Servants.

*Page 31, Article 79—*

*3.—Land Revenue.*

**I.—Collector's Establishments.**

*Substitute the following for Section 2:—*

2. Mahálkaris (in the Presidency Proper).
3. Head Kárkuns (in the Presidency Proper).
4. Mahálkaris and Táluka Head Munshis (in Sind).
5. Clerks of the General, Táluka and Kanungo Establishments (including Circle Inspectors), form separate sections according to the rates of pay drawn by them.

*Alter the numbers of present Sections 3 and 4 to 6 and 7 respectively.*

particular district. The same procedure should be followed as regards Gazetted Officers who have not been included in the accompaniment to this chapter as it deals only with non-gazetted establishments.

79. Ordinarily each establishment will have a separate bill and a separate proposition statement, but with regard to the Presidency Police, the pay of each section is drawn on a separate bill. In the case of the Customs and Forest Departments the proposition statement will be for the entire Presidency and inter-district changes in the strength of their respective establishments will be made by allocation statements.

### 3.—Land Revenue.

#### I.—COLLECTOR'S ESTABLISHMENTS—

1. English Account Department—  
Accountant.  
Clerks.
2. English Correspondence Department—  
Clerks.
3. Vernacular Account Department—  
Clerks and Kárkúns.
4. Chitnis Department—  
Chitnis.  
Clerks and Kárkúns.
5. Treasury Department—  
Treasurer.  
Shroffs.
6. Record Department—  
Clerks.
7. Assistant Collector's Department (for each Assistant)—  
Clerks.
8. District Deputy Collector's Establishment—  
Clerks.
9. Huzúr Deputy Collector's Establishment—  
Clerks.
10. Menial Establishment—  
Servants.

#### II.—PERSONAL SALARIED OFFICERS (MA'MLATDÁRS AND MUKHTIAR-KARS) according to Divisions, (*i.e.*, Sind, Northern, Southern and Central).

#### III.—MA'MLATDÁRS AND MAHA'LKARIS TA'LUKA ESTABLISHMENTS—

Establishment of táluks (*a*)—

1. Mahálkaris.

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**3.—Land Revenue—*continued.***

2. Clerks.
3. Servants.

Establishment of *táluka* (*b*) as above and so on for each *táluka*.

**IV.—DISTRICT BUNGALOW ESTABLISHMENT—**

1. Servants.

**V.—MANAGER, ENCUMBERED ESTATES IN SIND—**

1. Deputy Managers.
2. Clerk and Munshis.
3. Overseers.
4. Servants.
5. Kotars.

**VI.—TA'LUKDA'RI SETTLEMENT OFFICER—**

1. Clerks.
2. Servants.

**VII.—COLLECTOR—**

City Survey Establishment—

1. Clerks (including Surveyors and Draftsmen).
2. Servants.

**VIII.—DEPUTY SUPERINTENDENT OF SURVEY—**

Revenue Survey Establishments—

i. Office Establishment—

1. Clerks.
2. Servants.

ii. Field Establishment—

3. Measurers.
4. Classers.
5. Mappers.
6. Clerks.
7. Servants and others.

**IX.—SUPERINTENDENT, GOVERNMENT PHOTOZINCO. DEPARTMENT—**

1. Photographers.
2. Draftsmen.
3. Clerks.
4. Printers and Compositors.
5. Press servants.
6. Office servants.

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DIRECTOR OF LAND RECORDS AND AGRICULTURE—

## X.—HEAD OFFICE—

1. Clerks.
2. Servants.

## Superintendent, Land Records and Agriculture.

## XI.—DISTRICT OFFICE (KANUNGO ESTABLISHMENT)—

1. District Inspectors.
2. Assistant Inspectors.
3. Circle Inspectors—
  - 1st Grade.
  - 2nd Grade.
  - 3rd Grade.
4. Clerks.
5. Servants.

## XII.—COMMISSIONER'S ALIENATION OFFICE—

1. Clerks.
2. Servants.

## 4.—Opium.

## I.—OTHER OPIUM AGENCIES AND ESTABLISHMENTS.

1. Warehouse-keeper and Inspectors.
2. Gate-keepers and Clerks.
3. Servants.

## 5 —Salt.

## I.—CHIEF ACCOUNT OFFICE—

1. Accountants, Cashiers and Clerks.
2. Import Department (Clerks).
3. Export Department (Clerks).
4. Servants.

## II.—COLLECTOR OF SALT REVENUE (PREVENTIVE, COAST-GUARD) COLLECTING AND FISH-CURING ESTABLISHMENTS.

1. Sarkárkuns.
2. Dárogas.
3. Inspectors.
4. Coast-guard Inspectors.
5. Superintendents.
6. Special Officer. :
7. Clerks.

5.—Salt—*continued*.

8. Menial Establishment.  
(12-monthly, 9-monthly, &c.)
9. Medical Establishment.
10. Mounted Force.
11. Boat Establishment.
12. Boat Establishment.  
(Coast-guard).

## III.—SHILOTRI ESTABLISHMENT.

## 6.—Stamps.

## I.—SUPERINTENDENT OF STAMPS—

## Bombay Office—

1. Clerks.
2. Official Vendors.
3. Servants.

## II.—DISTRICT ESTABLISHMENT—

## Collector's Stamp Office—

1. Clerks.
2. Servants.

## 7.—Excise.

## PRESIDENCY ESTABLISHMENTS—

## I.—INSPECTION AND PREVENTIVE ESTABLISHMENT—

1. Inspectors and Gaugers, etc., below Rs. 50.
2. Servants.

## II.—COLLECTOR'S OFFICE, BOMBAY—

1. Clerks.
2. Servants.

## III.—OPIUM PREVENTIVE ESTABLISHMENT—

1. Inspectors and Assistant Inspectors.
2. Detectives (includes informers, Head Constables and Constables)
3. Clerks.
4. Servants.

## DISTRICT ESTABLISHMENTS—

## IV.—DISTRICT EXECUTIVE ESTABLISHMENTS (INCLUDING URAN DISTILLERY)—

1. Inspectors and Gaugers on and below Rs. 50 and Clerks, and Inspectors above Rs. 50 in Sind.

**7.—Excise—continued.**

2. Servants and Guards.
3. Boat Establishment.
4. Collector's Office Establishment.

**V.—PERSONAL SALARIED OFFICERS—**

Excise Inspector and Gaugers on pay above Rs. 50.

**9.—Customs.****BOMBAY—****I.—COMMISSIONER'S OFFICE.**

1. Clerical Establishment.
2. Menial Establishment.
3. Boat Establishment.

**II.—REPORTER GENERAL OF COMMERCE'S OFFICE.**

1. Superintendent and Deputy Superintendent.
2. Clerks.
3. Servants.

**III.—COLLECTOR OF CUSTOMS OFFICE.**

1. Clerks.
2. Servants.

**IV.—PRINCE'S DOCK AND CARNAC BANDAR ESTABLISHMENTS—**

1. Appraisers.
2. Inspectors.
3. Gaugers.
4. Clerks.
5. Servants.

**V.—IMPORT INSPECTING DEPARTMENT—**

1. Appraisers.
2. Inspectors.
3. Clerks.
4. Servants.

**VI.—IMPORT OFFICE ESTABLISHMENT—**

1. Clerks (including Overseers).
2. Servants.

**VII.—DRAWBACK INSPECTING DEPARTMENT—**

1. Inspectors.
2. Clerks.
3. Servants.

90.—Customs—*continued*.

## VIII.—DRAWBACK OFFICE ESTABLISHMENT—

1. Superintendent.
2. Clerks (including Overseers).
3. Servants.

## IX.—EXPORT DEPARTMENT—

1. Appraisers.
2. Clerks.
3. Servants.

## X.—PREVENTIVE ESTABLISHMENT—

1. Inspectors.
2. Preventive Officers.
3. Wharfingers and Assistant Wharfingers.
4. Tallymen.
5. Clerks.
6. Gate-keepers.
7. Servants.

## XI.—BOAT ESTABLISHMENT—

1. Engine-Drivers and Firemen.
2. Tindals.
3. Lascars.

## XII.—PEONS ATTACHED TO THE SEVERAL BANDARS IN THE TOWN AND ISLAND OF BOMBAY—

1. Náiks.
2. Peons.

## XIII.—PRIVATE ESTABLISHMENTS, ONE SECTION—

## XIV.—TOBACCO ESTABLISHMENT—

1. Supervisors and Inspectors.
2. Clerks.
3. Servants.

## XV.—COMBINED FACTORY ESTABLISHMENT, ONE SECTION—

## XVI.—SIND.

1. Collector's Office, Karáchi—  
(a) Clerks.
2. Account and Cash Department—  
(a) Clerks.
3. Import Department—  
(a) Clerks.
4. Export Department—  
(a) Clerks.
5. Statistical Department—  
(a) Clerks.



**90.—Customs—continued.**

6. Appraising and Gauging Department.
7. Gate Department.
8. Preventive Department—
  - (a) Preventive Officer.
  - (b) Wharfingers.
  - (c) Tallymen.
  - (d) Clerks.
9. Servants (of all the sections).
10. Boat Establishment—
  - (a) Driver and Stokers.
  - (b) Tindals.
  - (c) Lascars.
11. Ketti and other Bandar's Establishment—
  - (a) Each one section.

**10.—Assessed Taxes.****I.—BOMBAY PRESIDENCY ESTABLISHMENT—**

1. In-door Establishment.
2. Out-door Establishment.
3. Peons.

**II.—DISTRICT COLLECTOR'S INCOME-TAX ESTABLISHMENT—**

1. Inspectors, Assistant Inspectors, Clerks.
2. Servants.

**11.—Forest.****I.—SUBORDINATE FOREST AND DEPÔT ESTABLISHMENTS—**

1. Rangers.
2. Foresters.
3. Guards.

(Separate for each division or sub-division in a circle).

**II.—OFFICE ESTABLISHMENTS—**

1. Clerks.
2. Servants.

(Separate for each division or sub-division in a circle.)

**NOTE.**—Temporary Establishments should be shown as separate Sections as above in the Proposition Statement, but special Works Establishments sanctioned temporarily are charged to the sub-heads concerned under A—Conservancy and Works (*vide* Forest Code, page 4) and should be treated as separate Establishments, one for each sub-head.

**12.—Registration.****I.—INSPECTOR OF VILLAGE REGISTRATION OFFICES—**

- Superintendence— :
1. District Inspector.
  2. Servants.

**12.—Registration—continued.****II.—DISTRICT CHARGES—**

Registrar of Bombay.

1. Clerks.
2. Servants.

**III.—SPECIAL SUB-REGISTRARS AND VILLAGE REGISTRARS (PERSONAL SALARIED FOR THE WHOLE PERSIDENCY).****IV.—DISTRICT REGISTRAR'S ESTABLISHMENTS UNDER THE COLLECTOR—**

1. Special Sub-Registrars in Sind.
2. Clerks.
3. Servants.

**V.—DEKKHAN AGRICULTURISTS' RELIEF ACT—**

1. Village Registrars.
2. Clerks.
3. Servants.

**15.—Post Office.****I.—DISTRICT POST CHARGES—**

1. Superintendent.
2. District Clerks.
3. Village Postmasters
4. Postmen.
5. Village Postmen.
6. Runners.

**17.—Mint.****I.—MINT MASTER'S ESTABLISHMENT—**

1. Mint Master's Office.
2. Mechanical Department.
3. General Workshops, Engine and Store Department.
4. Dye and Engraving Department.
5. Rolling Department.
6. Adjusting and Fine—Rolling Department.
7. Cutting Department.
8. Weighing Department.
9. Coining and Annealing Department.
10. Bullion Department.
11. Melting Department.
12. Mint, Police and Peons.

**II.—ASSAY MASTER'S ESTABLISHMENT—**

1. Assistants and Clerks.
2. Servants.

## 18.—General Administration.

## I.—CIVIL OFFICES OF ACCOUNT AND AUDIT—ACCOUNTANT GENERAL—

## 1. Subordinate Account Service—

(a) Superintendents.

(b) Clerks, 1st Class.

2. Do. 2nd do.

3. Do. 3rd do.

4. Do. 4th do.

5. Do. 5th do.

6. Do. 6th do.

7. Record Clerks.

8. Servants.

## II.—LOCAL—

1. Subordinate Account Service.

2. Clerks and Servants.

## III.—CURRENCY DEPARTMENT—

1. Treasurer, Deputy Treasurer and Assistant Treasurer and Superintendent.

2. Subordinate Account Service.

3. Clerks, 1st Class.

4. Do. 2nd do.

5. Do. 3rd do.

6. Do. 4th do.

7. Do. 5th do.

8. Tellers.

9. Servants.

## IV.—STAFF AND HOUSEHOLD OF THE GOVERNOR—

1. Private Secretary's Establishment.

2. Band Establishment.

3. Chobdárs and Peons.

4. Military Secretary's Establishment.

## V.—POLITICAL, JUDICIAL AND LEGISLATIVE DEPARTMENTS—

1. Superintendents.

2. Deputy and Assistant Superintendents.

3. Clerks.

4. Servants.

*Chapter 5, Article 79 at page 39:* 18.—General Administration. VI.—Revenue and Financial Departments enter.

## 1. Chief Superintendent.

Before "Assistant Superintendents" enter Deputy and, and change the numbers 1, 2, 3 and 4 to 2, 3, 4 and 5 respectively.

### 18.—General Administration—*continued.*

#### VII.—SEPARATE DEPARTMENT—

1. Clerks and Servants.

#### VIII.—TRANSLATOR'S DEPARTMENT, ORIENTAL—

1. Assistant Translators and Clerks.
2. Servants.

#### IX.—TRANSLATOR'S DEPARTMENT, SINDHI—

1. Assistant Translators and Clerks.
2. Servants.

#### X.—SECRETARIAT RECORD OFFICE—

1. Record-keeper, Clerks, and Servants.

#### XI.—GENERAL,<sup>1</sup> EDUCATIONAL, MARINE AND ECCLESIASTICAL DEPARTMENTS—

1. Superintendents.
2. Assistant Superintendents.
3. Clerks (includes Record-keeper).
4. Servants.

#### XII.—COMMISSIONER'S OFFICE—

1. English Branch (Clerks).
2. Vernacular Branch (Clerks).
3. Servants.

#### XIII.—COLLECTOR'S LOCAL FUND OFFICE ESTABLISHMENT—

1. Clerks.
2. Servants.

#### XIV.—COLLECTOR'S LOCAL BOARD'S OFFICE—

1. Clerks.
2. Servants.

#### XV.—INSPECTOR-GENERAL OF REGISTRATION AND STAMPS ESTABLISHMENT—

1. Clerks.
2. Registration Clerks (debited to 12—Registration).
3. Servants.

### 19A.—Law and Justice.

#### I.—HIGH COURT, PROTHONOTARY AND REGISTRAR, TESTAMENTARY AND INTERSTATE JURISDICTION, ORIGINAL SIDE—(EACH ESTABLISHMENT TO BE SHOWN AS SEPARATE SECTION.)

1. Clerks.
2. Court-keepers and Criers.
3. Servants (includes Chobdars and Menial Establishment of Registrars).

19A.—Law and Justice—*continued.*

## II. COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER—

1. Clerks.
2. Servants.

## III.—CLERK OF THE INSOLVENCY DEBTOR—

1. Clerks.
2. Servants.

## IV.—CLERK OF THE CROWN—

1. Clerks and Servants.

## V.—OFFICIAL ASSIGNEE—

1. Clerks.
2. Servants.

## VI.—SHERIFF—

1. Clerks and Bailiffs.
2. Servants.

## VII.—TRANSLATORS, ORIGINAL SIDE—

1. Translators and Interpreters (including Chief Translator).
2. Clerks.
3. Servants.

## VIII.—REGISTRAR, APPELLATE SIDE—

1. Superior Clerical Establishment (includes Superintendents, Sheistédárs and Nazir with their Deputies and Assistants).
2. Clerks (includes book-binders).
3. Chobdárs and Servants.

## IX.—TRANSLATORS, APPELLATE SIDE—

1. Translators and Interpreters.
2. Clerks.
3. Servants.

## X.—LEGAL REMEMBRANCER—

1. Clerks.
2. Servants.

## XI.—HIGH COURT PLEADER—

1. Clerks.
2. Servants.
3. Additional Establishment (non-pensionable).

## XII.—MOFUSSIL COURT PLEADERS—

1. Pleaders.
2. Clerks.

## XIII.—CORONER'S COURT.

1. Interpreter and Clerks.
2. Servants.

19A.—Law and Justice—*continued.*

## XIV.—PRESIDENCY MAGISTRATES' COURTS—

1. Interpreters and Clerks.
2. Servants.

## XV.—JUDICIAL COMMISSIONER—

1. Clerks (includes book-binders).
2. Servants.

## XVI.—CIVIL AND SESSIONS COURTS—

## (i) District and Sessions Judges—

1. Názir.
2. Clerks.
3. Servants.

## (ii) Subordinate Judges—

4. Clerks.
5. Servants.

## XVII.—PROCESS-SERVING ESTABLISHMENT—

## (i) District Courts—

1. Process-servers.

## (ii) Subordinate Judges' Courts—

2. Process-servers.

## XVIII.—DEKKHAN AGRICULTURISTS' RELIEF COURTS—

1. Clerks.
2. Servants.
3. Process-serving Establishment—

## (i) Clerks.

## (ii) Process-servers.

## XIX.—PROCESS-SERVING ESTABLISHMENT, COLLECTORS' AND MAGISTRATES' SMALL CAUSES COURTS—

1. Clerks.
2. Process-servers.

## XX.—COURTS OF SMALL CAUSES, PRESIDENCY COURT—

1. Superior Clerical Establishment (including Registrar, Assistant Registrar, Appraiser, Cashier, and Superintendents).
2. Interpreters and Translators.
3. Clerks.
4. Bailiffs.
5. Servants.

## XXI.—MOFUSSIL SMALL CAUSES COURTS—

1. Registrar.
2. Clerks.
3. Bailiffs.
4. Servants.

*Page 42, 19-A.—Law and Justice, XVI. and XVII—*

Substitute the following for these :—

XVI.—Civil and Sessions Courts—District and Sessions Judges and Subordinate Judges—

1. Názir and other non-personal salaried officers on pay exceeding Rs. 60.
2. Clerks on Rs. 60, and downwards.
3. Servants (District Judge's).
4. Do. (Subordinate Judges').

XVII.—Process-Serving Establishment—District and Subordinate Judges' Courts—

1. Process-servers.

20.—Police—*continued*.

## III.—MUNICIPAL POLICE (INCLUDES MOUNTED POLICE AND PRISON VAN ESTABLISHMENT)—

1. Superintendents.
2. Inspectors.
3. European Constable.
4. Jamádárs.
5. Havaldárs.
6. Native Constables.
7. Mounted Police.
8. Prison Van Establishment.

## IV.—CATTLE POUNDS ESTABLISHMENT (ONE SECTION).

## V.—PUBLIC LAND CONVEYANCE DEPARTMENT (ONE SECTION).

## VI.—RIVER HARBOUR OR MARINE POLICE (INCLUDES STEAM LAUNCH ESTABLISHMENT).

## VII.—DOCKYARD POLICE.

## VIII.—GUARDS FOR PUBLIC BUILDINGS.

## IX.—SPECIAL POLICE—

1. Private Watchmen or Rámosis.
2. Port Trust Establishment (Prince's and Victoria Dock).
3. University Police.

## X.—HOSPITAL CHARGES.

## XI.—GLANDERS AND FARCY ACTS (ESTABLISHMENT).

## XXII.—INSPECTOR GENERAL'S ESTABLISHMENT—

1. Clerks (including Translators).
2. Servants.

## XIII.—DIVISIONAL COMMISSIONERS' ESTABLISHMENT—

1. Clerks.
2. Detective Establishment.
3. Servants.

## XIV.—DISTRICT EXECUTIVE FORCE, POLICE FORCE (INCLUDES DISTRICT EXECUTIVE FORCE, HARBOUR POLICE, CANTONMENT AND MUNICIPAL POLICE AND A'BKA'RI POLICE)—

1. European Constables.
2. Mounted European Constables.
3. Chief Constables.
4. Head Constables, unarmed.
5. Head Constables, armed.
6. Constables, unarmed.
7. Constables, armed.
8. Mounted Police (Horse).

No. 115.



19A.—Law and Justice—*continued.*

## XXII.—CRIMINAL COURTS, GENERAL ESTABLISHMENT—

1. Clerks.
2. Servants.

## XXIII.—JUDICIAL ESTABLISHMENT—

1. City Magistrate.
  - (i) Clerks.
  - (ii) Servants.
2. Cantonment Magistrate.
  - (i) Clerks.
  - (ii) Servants.

## 19B.—Law and Justice—Jails.

Superintendence (For the Clerks under the Inspector General of Prisons, Bombay, to be shown below Clerical, &c., Establishment).

Presidency Jails.

Central „

District „

Convict Camps.

Reformatories.

Lock-ups.

Each to have the sections noted below :

1. Jailors and Deputy and Assistant Jailors
2. Clerical, Educational and Mechanical Establishment.
3. Warder Establishment.
  - (a) Chief and Head Warders.
  - (b) Warders and Matrons.
4. Menial and other Establishment.
5. Medical Establishment.
  - (a) Compounders and dressers.

## 20.—Police.

## PRESIDENCY POLICE.—

## I.—SUPERINTENDENCE —

1. Commissioner's Office, Bombay.
2. Pilgrim Department.

## II.—SANITARY POLICE (ONE SECTION).

*XV.—Inspectors—*

*Add* “including Prosecuting Inspectors” after the word “Inspectors.”

*For* “XVI—Court Prosecutors” *substitute* “XVI—Sergeants (Personal Salaries).”

*Add* a new entry—

XVII—Sub-Inspectors of Police (Personal Salaries)

And re-number the existing Establishments Nos. XVII to XXIV as XVIII to XXV.

(No. 115, dated 8th August 1907.)

**20.—Police—continued.**

9. Mounted Police (Camel).
10. Clerical Establishment (includes Shirestedár, Cashier, Accountant, &c.)
11. Menial Establishment (includes Armourers, Bellow boys, Mochis, Sweeper, Servants).
12. Hospital Establishment.
- XV.—INSPECTORS (PERSONAL SALARIES).
- XVI.—COURT PROSECUTORS ( do. ).
- XVII.—POLICE SUPPLIED TO PRIVATE PERSONS (ONE SECTION).
- XVIII.—OPIUM PREVENTIVE POLICE—
  1. Head Constables.
  2. Constables.
- XIX.—VILLAGE POLICE (LOCAL)—
  1. Pagis or Village trackers.
- XX.—SPECIAL POLICE, SEPARATE ESTABLISHMENT FOR EACH AGENCY—
  1. Inspectors.
  2. Chief Constables.
  3. Head Constables.
  4. Constables.
  5. Mounted Police.
  6. Camel Savárs.
  7. Clerks (including Accountants and School-masters).
  8. Servants.
- XXI.—MEERAS POLICE, KHA'NDESH—
  1. One Section.
- XXII.—BHIL NEMNUK, KHA'NDESH—
  1. One Section.
- XXIII.—CATTLE POUND ESTABLISHMENT.
- XXIV.—STEAM BOILER INSPECTION ESTABLISHMENT—
  1. Clerks.
  2. Servants.

**21.—Marine.**

- I.—STEAMER "JHELUM" AND FLAT "MULTAN" ESTABLISHMENT.
- II.—PILOTAGE AND PILOT ESTABLISHMENT.
- III.—SHIPPING OFFICE—
  1. Clerks.
  2. Servants.
- IV.—LIFE BOAT AND : WARNING SIGNAL STATION ESTABLISHMENT (ALIBA G).

## 22.—Education.

## I.—DIRECTOR OF PUBLIC INSTRUCTION'S ESTABLISHMENT—

1. Clerks.
2. Servants.

## II.—INSPECTOR'S OFFICE ESTABLISHMENT—

1. Clerks.
2. Servants.

## III.—DEPUTY INSPECTOR'S ESTABLISHMENT—

1. Clerks.
2. Servants.

## IV.—ASSISTANT SUB-DEPUTY INSPECTOR'S ESTABLISHMENT—

1. Assistant Inspectors,
2. Servants.

## V.—ARTS COLLEGES (EACH ONE SECTION SEPARATE) DIVIDED AS FOLLOWS :—

1. Masters, Teachers, Superintendents, Librarian and Clerks.
2. Servants.

## VI.—LAW COLLEGES—

1. Clerks and Servants.

## VII.—COLLEGE OF SCIENCE—

1. Masters and Teachers.
2. Clerks (includes Curator, Herbarium-keeper, and Observatory and Laboratory Assistants).
3. Servants.
4. Workshop Establishment.
5. Plant-collecting Establishment.
6. Fellowships.

## VIII.—GOVERNMENT SCHOOLS (EACH A SEPARATE ESTABLISHMENT), SECONDARY SCHOOLS—

1. Head Masters, Masters, Mistresses, Gymnasts, Monitors and Clerks, Gujaráti Side.
2. Head Masters, Masters, Mistresses, Gymnasts, Monitors and Clerks, Maráthi Side.
3. Servants.

## IX.—PRIMARY SCHOOLS—

1. Masters, Teachers and Servants.

## X.—TRAINING SCHOOLS (EACH A SEPARATE ESTABLISHMENT).

1. Head Master, Masters, Mistresses, Monitors and Teachers, Maisri and Clerks.
2. Servants.

22.—Education—*continued.*

## XI.—SCHOOL OF ART—

1. Teachers and Clerks.
2. Servants.
3. Workshop Establishment.

## XII.—SIND BOOK DEPÔT ESTABLISHMENT.

1. Clerk (includes Curator) and Servants.

## XIII.—GOVERNMENT BOOK DEPÔT—

1. Clerks and Servants.

## 23.—Ecclesiastical.

## I.—LORD BISHOP OF BOMBAY—

1. Clerk and Servants.

## II.—ARCHDEACON OF BOMBAY—

1. Clerk and Servants.

## III.—ST. THOMAS' CATHEDRAL, BOMBAY, AND OTHER CHURCHES AND DISTRICT CHURCH ESTABLISHMENT AND REGISTRAR OF DIOCESE—

1. One Section.

## IV.—CEMETERY ESTABLISHMENT—

1. One Section.

## 24.—Medical.

## I.—SUPERINTENDENCE, SURGEON-GENERAL'S OFFICE—

1. Clerks.
2. Servants.

## II.—DEPUTY SURGEON-GENERAL'S OFFICE—

1. Clerks.
2. Servants.

## III.—DISTRICT MEDICAL OFFICERS—

1. One Section for each.

## IV.—PRESIDENCY AND MOFUSSIL HOSPITALS AND DISPENSARIES—

— (One Establishment for each consisting of two sections).

1. Stewards, Compounders and Dressers, Matrons, Nurses and Clerks, and Native Medical Pupils, Ministers, &c., &c.
2. Ward Boys and Servants

## V.—SANITARY COMMISSIONER'S OFFICE ESTABLISHMENT—

1. Clerks.
2. Servants.

## VI.—HEALTH OFFICER, BOMBAY—

1. Clerks.
2. Servants :
3. Steam Launch Establishment.

24.—Medical—*continued*.

## VII.—DEPUTY SANITARY COMMISSIONER—

(Each one separate section)

1. Inspectors, Assistant Superintendents and Vaccinators.
2. Clerks.
3. Servants.

## VIII.—ESTABLISHMENT UNDER THE PILGRIM SHIPS ACT—

1. Clerks.
2. Servants.

## IX.—GRANT MEDICAL COLLEGE—

1. Tutor, Teacher, Clerks and Assistants.
2. Servants.

## X.—MEDICAL SCHOOLS—

1. Medical Pupils.
2. Servants.

## XI.—LUNATIC ASYLUM—

1. Compounders, Clerks, Matrons and Overseers and Stewards.
2. Servants and Guards (including Conservancy Cart-driver).

## XII.—CHEMICAL EXAMINER—

1. Clerks, Assistants and Servants.

## XIII.—HOSPITAL ASSISTANTS—

(Whole Presidency, Personal Salaries).

## 25.—Political.

## ADEN—

## I.—RESIDENCY OFFICE—

1. Account Branch (Accountant, Clerks and Servants).
2. Correspondence Branch (Superintendents, Clerks and Servants)
3. Government Guest House.  
(Servants).
4. Boat Establishment (Boatmen for the Resident).

## II.—BOAT ESTABLISHMENT (BOATMEN) OF THE ASSISTANT RESIDENT.

## III.—COURT ESTABLISHMENT—

1. Kazi, Clerks, Bailiffs.
2. Servants.

## IV.—CANTONMENT MAGISTRATE'S OFFICE—

1. Clerks and Servants.

## V.—SCHOOL ESTABLISHMENT—

1. Masters and Servants.

25.—Political—*continued.*ADEN—*continued.*

## VI.—MEDICAL ESTABLISHMENT—

- 1. Compounder and Servants.

## .VII.—LA'HEJ BUNGALOW ESTABLISHMENT—

- 1. Servants.

## BARODA—

## VIII.—RESIDENCY OFFICE—

- 1. English Branch (Superintendent, Accountant and Clerks).
- 2. Vernacular Branch (Sheristedár and Kárkúns).
- 3. Servants (including Garden Establishment).

## IX.—COURT ESTABLISHMENT—

- 1. Clerks and Servants.

## X.—CANTONMENT MAGISTRATE'S OFFICE—

- 1. Clerks and Servants.

## XI.—MEDICAL ESTABLISHMENT—

- 1. Servants.

XII.—ASSISTANT RESIDENT'S OFFICE, ONE SECTION FOR EACH, *viz.*,  
(Amreli-Ukhámandal).

## KA'THIA'WA'R—

## XIII.—AGENCY OFFICE—

- 1. Accounts Branch (including Treasury Branch).

## XIV.—JUDICIAL ASSISTANT'S ESTABLISHMENT—

- 1. Clerks and Servants.

## XV.—ASSISTANT POLITICAL AGENT'S ESTABLISHMENT—

- 1. Separate section for each Assistant.

## XVI.—DEPUTY ASSISTANT POLITICAL AGENTS—

- 1. Separate section for each Deputy Assistant.

## XVII.—SALUTING BATTERY ESTABLISHMENT—

- 1. Servants.

## XVIII.—HOSPITAL ESTABLISHMENT—

- 1. Compounders, Clerks, Servants and Nurse (one section for each dispensary or hospital).

## XIX.—RAILWAY MAGISTRATE'S ESTABLISHMENT—

- 1. Clerks and Servants.

## XX.—CONSOLIDATED LOCAL FUND ESTABLISHMENT—

- 1. Account Branch.
- 2. Treasury do.
- 3. Audit do.
- 4. Record do.

25.—Political—*continued.*KA'THIA'WA'R—*continued.*

## XXI.—PRESS ESTABLISHMENT—

1. Manager, Clerks and Compositors.
2. Pressmen and Rollers.

## XXII.—CENSORS (INFANTICIDE)—

1. One section.

## XXIII.—JAIL ESTABLISHMENT—

1. Jailors, Clerks, Warders and Assistant Warders.

## XXIV.—THA'NA ESTABLISHMENT—

1. Thánadárs and Clerks.

(One section for each Thána.)

## CUTCH—

## XXV.—AGENCY OFFICE.

1. Clerks (Accountant, Superintendent, Clerks and Kárkúns).
2. Servants (including Dispensary servants).

## XXVI.—MAHI KA'NTHA AGENCY—

1. English Office.
2. Vernacular Office.
3. Servants.
4. Foreign Service, 3rd kind, Establishment.

## XXVII.—ASSISTANT POLITICAL AGENT'S OFFICE—

(One section for each Assistant.)

1. Regular.
2. Foreign Service, 3rd kind.

## XXVIII.—HOSPITAL ESTABLISHMENT—

1. One section for each hospital.

## XXIX.—THA'NA ESTABLISHMENT—

1. One section for each Thána.

## XXX.—PA'LANPUR SUPERINTENDENCY, SAME AS MAHI KA'NTHA—

## XXXI.—SOUTHERN MARA'THA COUNTRY, SAME AS MAHI KA'NTHA—

With an additional section "Treasury Office."

## XXXII.—MINOR AGENCIES—

1. Clerks and Servants (one section for each).

## XXXIII.—EX-KING THEBAW—

1. Clerks, Servants and Guards.

## 26.—Scientific and other Minor Departments.

## I.—VETERINARY COLLEGE AND SCHOOL—

1. Instructors, Lecturers, Assistant Veterinary Officers and Clerks.
2. Servants.



**26.—Scientific and other Minor Departments—continued.****II.—GLANDERS AND FARCY ESTABLISHMENT—**

1. Inspectors, Watchmen and Clerks, &c. (one section).

**III.—SUPERINTENDENT, CIVIL VETERINARY DEPARTMENT (BULL AND STALLION CHARGES)—**

1. Clerks, Farriers and Inspectors.
2. Servants, Syces and Branders.

**IV.—OBSERVATORIES—**

1. Clerks and Observatory Assistants.
2. Servants.

**V.—EXPERIMENTAL FARM—**

1. Assistant Superintendents, Overseers, Clerks and Dairymen.
2. Farmers and Servants.

**VI.—REGISTRATION OF RAILWAY TRAFFIC.**

1. Clerks and Servants.

**VII.—PROVINCIAL STATISTICS—**

1. Clerks and Servants (one for each establishment at different places).

**VIII.—INSPECTOR OF EXPLOSIVES—**

1. Inspectors.

**IX.—REPORTER ON NATIVE PRESS—**

1. Clerks and Servants.

**30.—Stationery and Printing.****I.—STATIONERY OFFICE AT THE PRESIDENCY—**

1. Assistant Superintendent and Clerks.
2. Servants.

**II.—GOVERNMENT CENTRAL PRESS, BOMBAY—**

1. Deputy and Assistant Superintendents.
2. Clerks.
3. Store-keepers and Warehousemen.
4. Examiners, Litho-writers and Readers.
5. Compositors, Foremen and Printers.
6. Compositors on Piece-works.
7. Pressmen, Rollers and Inklayers.
8. Engine, Carpentry and Foundry Establishments.
9. Book-binders and other workmen in the Binding Department.
10. Servants and others.

30.—Stationery and Printing—*continued.*

## III.—HIGH COURT PRESS—

1. Compositors, Pressmen, Rollers and Mechanists, one section.

## IV.—ALIENATION OFFICE, POONA—

1. Compositors, Pressmen and Rollers.

## V.—COMMISSIONER IN SIND'S PRESS—

1. Assistant Superintendents and Clerks.
2. Examiners, Litho-writers and Readers.
3. Compositors and Printers.
4. Piece-work Compositors.
5. Pressmen, Rollers and Inklayers.
6. Miscellaneous (Book-binders, Engine-drivers, &c.)
7. Servants.

## VI.—JAIL PRESS, ADEN—

1. Compositor.

## 32.—Miscellaneous.

## I.—EXAMINATION COMMITTEE.

1. Servants.

## II.—GOVERNMENT WORKHOUSE—

1. Warders and Matron.

## III.—PETTY ESTABLISHMENTS—

1. (One section for each.)

## 45.—Civil Works.

## I.—TRAVELLERS' STAGING BUNGALOWS—

1. Servants.

(One for each.)

## II.—OVERSEER'S ESTABLISHMENT—

1. Overseers and Maistries.
2. Clerks.
3. Servants.

## III.—ROADSIDE TREES—

1. Establishment.

## IV.—FERRY TOLLS.

1. Establishment.

## V.—ROAD TOLLS ESTABLISHMENT—

## VI.—STAGING BUNGALOWS—

1. Establishment.

No 233.

Page 53, Article 80—

*Insert* the following as Note to Article 80 :—

“The period prescribed in Certificate No. 1 of pay bills, for the disbursement of salaries in the case of Circle Inspectors with their peons and Talátis in the Presidency Proper and Tapedárs in Sind and of salaries and travelling allowance in the case of District Police Establishments has been extended from 30 to 60 days.

(No. 233, dated 11th September 1911.)

## ESTABLISHMENT.

**Salary and fixed Allowances of Ministerial Officers to  
be drawn on a single bill.**

.80. The Establishment Pay-bill should have an additional perpendicular money column in which the fixed allowance due to any member of an establishment should be entered. The headings in the form of the Pay-bill will then be as follows :—

Name of Section and of Incumbent.	Name of post.	Fixed Allowance.	Pay, Acting and Leave Allowance claimed (separately).	Pay, Acting or Leave Allowance held over for future payment.	Fines.	Net Charge for each section.	Fund Deduction.	Income-tax.
ILLUSTRATIONS.		Rs.	Rs.			Rs.		
— Sub-Division								
Ramchandra Bhavaya .	Chief Sub-Divisional Officer.	...	200	...	...	} 250	...	
Permanent Travelling Allowance.	...	25	...	...	...			
Magisterial Allowance.	...	25	...	...	...			
DISTRICT COURT OF—								
<i>Civil and Criminal Department.</i>								
Krishnaji Ballal	Clerk of the Court.	...	150	...	...	} 170	...	
Ditto.	Clerk to the Agent for (Sirdars) Native Chiefs.	...	20	...	...			

**New names and temporary names in Establishment Bills.**

81. Particular attention should be paid to Article 61, C. A. C., and Article 49 of the Civil Service Regulations, which should be strictly followed.

Thus, whenever a new name appears in an establishment bill, either of the following certificates should be attached —

(1) If a new employé of Government, a health (and vaccination) certificate, or

(2) If transferred from another establishment, a last pay certificate.

There can be but few exceptions to the rules, as a last pay certificate should be given even when a subordinate is transferred from one establishment to another under the same officer, and a health certificate is always required when an officer is appointed to substantive service even though he may at some previous time have served Government in some other substantive or temporary

capacity. Should any exceptional case occur, such as the re-employment of a Government pensioner (thrown out of employment on reductions), the fact should be explained in the remark column of the bill. Re-employed invalid pensioners require health certificates.

82. A frequent error is the omission of the names of officers on leave or deputation. Whenever an officer is shown as "*sub. pro tem.*" or "*acting.*" the name of the substantive holder, and the cause of his absence, should be shown on the bill and in the absentee statement. If there is no substantive holder, the post should be shown as "*vacant.*"

**Pay of A'bka'ri Inspectors and Sub-Inspectors, whose pay does not exceed Rs. 50 per month, to be drawn on Establishment Bills.**

83. It has been arranged, in consultation with the Commissioner of Customs, Salt, Opium and A'bka'ri, that the pay of all A'bka'ri Inspectors and Sub-Inspectors on Rs. 50 per month and below, whose appointment and promotion are regulated by the Collectors of the districts in which they are posted, should be drawn on establishment bills signed by the Collector, instead of on separate bills, in the form for personal salaries. There will be one bill for all such officers in the same district.

When an officer of this class is transferred from one district to another, under the orders of the Commissioner of A'bka'ri, a copy of such order, together with a last pay certificate from the Collector of the district from which he is transferred, must be attached to the first bill in the new district on which his pay is drawn.

**Preparation of one bill for all the Sections of the Collector's Revenue Establishments at head-quarters.**

84. With a view to secure uniformity in the preparation of the pay bills of the Collector's Revenue establishments at head-quarters, the following arrangement should be observed :—

(1) One bill should be prepared for all the sections of the Collector's Revenue establishment usually stationed at head-quarters, whether actually present there at the time, or on tour with the Collector or other officer.

(2) For members of the establishment on tour, memoranda as to leave, fines, &c., should be sent to the head-quarters in time to be included in the general pay bill. If, in exceptional cases, any memorandum does not reach head-quarters in time, the pay of the officers concerned will be shown as withheld on the general pay bill, with a remark against their names that they are on tour. A supplementary pay bill may be preferred for them on receipt of the necessary information. But supplementary bills should be discouraged, as much as possible, and they should be quite exceptional. The pay of members of the establishment on tour should be remitted by cash orders on the nearest Sub-treasury in favour of the officer whom they accompany, or it should be disbursed on their return to head-quarters as may be directed by the Gazetted officer concerned. Any sum that cannot be disbursed before the next general pay bill is presented for payment will of course be refunded, by deduction, from that bill.

(3) Any sum that may happen to be overdrawn by reason of leave, &c., being granted subsequent to the despatch of the memoranda referred to in paragraph 1 will similarly be refunded by deduction from the next bill.

*Page 54, Article 84, Clause 3—*

Omit the words “Maháلكaris”, &c., to “and” and add the following new clause :—

(3A). Each of the following classes of officers should be shown as a separate section :—

- (a) Maháلكaris (in the Presidency Proper).
- (b) Head Kárkuns (in the Presidency Proper).
- (c) Maháلكaris and Táluka Head Munshis in Sind.

No. 50.

*Page 54, Article 84 (6) as revised by Addenda and Corrigenda No. 36—*

Insert the following entry under “ Kanungo Establishment ” :—

“ 2. Clerks of District Inspectors of Agriculture ”

and alter the numbers of the following entries from 2 and 3 to 3 and 4 respectively.

(No. 50, dated 9-5-06.)

(1) One consolidated pay bill should be prepared for all the sections of the Collector's Revenue Establishment sanctioned for the District.

(2) Head Accountant, Huzúr Treasurer and Huzúr Shroffs, should be shown under a separate section.

(3) Clerks of the General, Táluka and Kanungo Establishments (including Mahálkaris, Head Kárkuns, Táluka Head Munshis in Sind and Circle Inspectors) should be taken together and arranged in sections according to the rates of pay drawn by them.

(4) Those Book-binders on pay exceeding Rs. 10, whose professional occupation is book-binding and who are not mere daftaries should be shown as a separate section, and other book-binders under the section for "Servants" irrespective of their pay.

(5) Permanent travelling allowance payable to Mahálkaris, Sheristedárs, and Kárkuns of Assistant Collectors and District Deputy Collectors and Circle Inspectors should be shown in the column. "Fixed Allowance" against the name of the person actually doing the duties of those appointments and a certificate should be given at foot of the bill as follows:—

"I hereby certify that the permanent travelling and fixed contingent allowances claimed in this bill will be paid only to those officers who have actually performed the duties for which the allowances have been sanctioned and that they have not been claimed for any person during his absence on leave other than casual leave or on joining time."

(6) In order to enable the Accountant General to classify the charges, a memorandum should be given on the obverse of the consolidated pay bill as follows:—

*General Establishment.*

	Gross amount claimed.
	Rs.
1. Treasury Accountant ...	...
2. Clerks (including Huzúr Treasurer and Huzúr Shroffs) ...	...
3. Professional Book-binders on pay exceeding Rs. 10 ...	...
4. Permanent Travelling Allowance ...	...

*Táluka Establishment.*

1. Mahálkaris ...	...
2. Head Kárkuns (or Táluka Head Munshis in Sind) ...	...
3. Clerks ...	...
4. Permanent Travelling Allowance ...	...

*Kanungo Establishment.*

1. Circle Inspectors ...	...
2. Permanent Travelling Allowance ...	...
3. Fixed Contingent Allowance ...	...

Total Rs. ...

This total must agree with the total gross amount of the bill.



(7) Transit pay should be taken against the establishment to which the transfer is made, and the division of the charges between "General Establishment" "Táluka Establishment" and "Kanungo Establishment" should be made in accordance with the pay drawn by the men who actually served on those establishments for the month billed for.

(8) In cases of transfer the following information should invariably be furnished in a separate memorandum attached to the bill :—

(1) The stations from and to which the men are transferred. In cases of transfer from one station to another in privilege leave vacancies this information should be given in the Absentee Statement.

(2) The joining time actually taken, the dates being specified.

(3) The distance travelled by rail, steamer or road. In the case of road journeys it should also be stated whether the journey was performed by a mail cart or other public stage conveyance drawn by horses or in any other way.

(4) Whether any Sunday or Sundays included in the joining time was or were spent in travelling.

(9) The pay of inferior servants may be drawn without showing the names, either in the consolidated pay bill or in separate bills, one for the General Establishment, one for each Táluka Establishment and one for the Kanungo Establishment. Inferior servants on the General Establishment should be shown according to the office to which they belong, *e. g.* English Account Office, Assistant Collector's Office, etc., whether their pay is drawn in the consolidated pay bill or in a separate bill. Inferior servants on the Táluka Establishments if included in the consolidated pay bill should be shown according to each Táluka. When the inferior servants are included in the consolidated pay bill it is necessary to show the amount charged on account of them in the memorandum referred to in rule (5) above.

(10) Government have ruled that the further training of a candidate for the post of Mámlatdár who fails to pass the Survey Examination, must be obtained at his own expense. (*Vide* paragraph 2 of G. R., R. D., No. 5809, dated 18th July 1905). Care should therefore be taken to see that no substitutes are engaged at the expense of Government nor any T. A. allowed to such officers if permitted to appear for the Examination a second time.

*Substitute the following for paragraph (3):—*

3. Each of the following classes of officers should be shown as a separate section—

B 289—1

- (a) Mahalkaris (in the Presidency Proper.)
- (b) Head Karkuns (do. do.)
- (c) Mahalkaris and Taluka Head Munshis in Sind.
- (d) Clerks of the General Taluka and Kanungo Establishments (including Circle Inspectors) all being arranged according to the rates of pay.

*Substitute the following for paragraph 6.—*

To enable the Accountant General to classify the charges & memorandum should be given on the obverse of the consolidated pay bills (whether monthly or arrear bills) as follows:—

Gross amount  
claimed.

*General Establishment.*

1. Treasury Accountant	...	...	Rs.
2. Clerks (including Huzur Treasurer and Huzur Shroffs)	...	...	...
3. Professional Book-binders on pay exceeding Rs. 10.	...	...	...
4. Servants	...	...	...
5. Permanent Travelling Allowance	...	...	...

*Taluka Establishment.*

1. Mahalkaris	...	...	...
2. Head Karkuns (or Taluka Head Munshis in Sind).	...	...	...
3. Clerks	...	...	...
4. Servants	...	...	...
5. Permanent Travelling Allowance	...	...	...

*Kanungo Establishment.*

1. Circle Inspectors	...	...	...
2. Clerks of the District Agricultural Inspector	...	...	...
3. Servants	...	...	...
4. Permanent Travelling Allowance	...	...	...
5. Fixed Contingent Allowance	...	...	...

Total Rs. ...

This total must agree with the total gross amount of the bill.

*Substitute the following for paragraph 9—*

(9) The pay of inferior servants should be drawn without showing their names. Servants of the General Taluka and Kanungo Establishments, should be shown under one section, the appointments being arranged according to the rates of pay.

NOTE.—The Collector is authorized to transfer peons within his district irrespective of the sanctioned strength of any particular taluka so long as the total strength of the district is not increased. If however in consequence of any such transfer an extra recurring charge becomes necessary, (e.g. a bad climate allowance) this charge should not be incurred without the sanction of Government. And the proposition statement required by Article 57 of the Civil Account Code should be submitted in duplicate through the Accountant General.

(Vide G. R., R. D. No. 7957, dated 20th August 1906.)

(No. 96, dated 16th April 1907.)

*Page 55, Article 86—*

Add the following as clauses (1) and (2) under this article and mark the present portion as clause (3) :—

*Annual Establishment Returns.*

86. These should be prepared in accordance with Articles 55 and 56 of the Civil Account Code and submitted to this office early in April in each year. The instructions as regards sections of establishment laid down in Articles 76 to 79 of this Manual, should also be carefully observed.

(2) The names of officers in Foreign Service should be included in the Annual Returns of the Establishment on which they would have to serve, were they to revert to Government service.

*Page 55—*

*Add* the following new Article 85-A :—

### **Absentee Statements.**

85-A.—Absentee Statements are not required in the case of policemen and inferior servants whose pay does not exceed Rs 20 and Rs. 10, respectively and who are on leave or deputation, &c., but their pay and allowances will be passed in audit on the strength of the certificate prescribed in Article 58 (2), Civil Account Code.

(C. G's letter No. 499, dated 17th May 1909 ; Ind. No. T. A. III.—628.)

(No. 187, dated 17th June 1909.)

Page 56, Article 90—

*Add* the following as Note to Article 90 :—

*Note.*—Government Medical Officers attached to Local Board dispensaries should be held to be entitled to travelling allowance under Article 1133 of the Civil Service Regulations and the travelling allowance should be borne by Government.

*Vide* Government Resolution, Financial Department, No. 4064, dated 7th October 1889, and Government Resolution, General Department, No. 3146, dated 25th May 1911.

*Substitute* the following for Article 91 :—

91—Travelling Allowances of Medical Officers attached to grant-in-aid dispensaries for their journeys to appear at departmental examinations or to give evidence in a court of law should be paid from general revenues and not from the dispensary fund.

*Insert* the following new Article :—

91A—Medical Officers in Government service attached to Municipal or Native State dispensaries or Private institutions who may be required to attend courts of law to give evidence on behalf of the Crown should be held to be entitled to travelling allowance under Article 1133 of the Civil Service Regulations. The travelling allowance should be borne by Government (Government Resolution, Financial Department, No. 4064, dated 7th October 1889, Government of India, Home Department (Medical), No. 1256, dated 22nd November 1910, received with Government of India, Financial Department, No. 6209, C. S. R., dated 30th November 1910. Government Resolution, General Department, No. 3146, dated 25th May 1911).

*Page 56, Article 88—*

*Substitute the following for Article 88 :—*

88. Where a journey extends over two days, an officer may elect to exchange his daily allowance for the allowances admissible under Article 1065 of the Civil Service Regulations, with reference to the journey as a whole and not with reference to a particular portion of it.

(G. I., F. D., No. 4387-P., dated 13th July 1907 : Ind. No. T. M.—653.)

(No. 116, dated 23rd July 1907.)

(4) In the general pay bill the several sections of the office should be entered in the following order :—

1. English Account Department.
2. English Correspondence Department.
3. Vernacular Account Department.
4. Chitnis Department.
5. Treasury Department.
6. Record Department.
7. Assistant Collector's Department.
8. District Deputy Collector's Establishment.
9. Huzúr Deputy Collector's Establishment.

### **Payment of Salary for broken periods, on transfer, to School-masters, Vaccinators and Hospital Assistants.**

85. School-masters and Vaccinators serving under Incorporated Local Funds, and Hospital Assistants attached to Incorporated or Excluded Local Fund Dispensaries, are allowed to draw pay for the broken period of a month when transferred to another district. Payments may be made in such cases on simple receipts countersigned by the President of the Local Board. These receipts should be subsequently covered by regular pay bills, countersigned by the Controlling Officer concerned, a separate bill being preferred for the amount received from each Local Board.

Under these arrangements, payments will be made by the Local Boards against which the charge is due. No credits to cash recoveries therefore will be permitted to appear in the accounts.

### **Annual Establishment Returns.**

86. The following extract is reproduced for information and guidance :—

\*            \*            \*            \*            \*

The statement when completed in accordance with the Code instructions should be carefully checked with the service books before it is sent to the Accountant General, and a note should be made at the foot of the statement giving the dates to which the service book of each individual has been written up. Temporary establishments should not be included in the statement, nor separate statements rendered on their account.

### **Travelling Allowance Bills.**

87. Attention is invited to the definition of the term *day* in the Civil Service Regulations as meaning a calendar day beginning and ending at midnight. An officer is prohibited from drawing permanent or daily travelling allowance for any day for which other allowances are drawn, and where, therefore, a journey for which mileage or double railway fare is charged extends over portions, however small, of two days no permanent or daily allowance is admissible for either of those days. Travelling Allowance Bills do not generally show whether a journey extended over more than one day and the information is obtained by correspondence. In order, therefore, to facilitate audit and minimise correspondence, the hours at which a journey began and ended, for which mileage or rail fare is charged, should always be noted in the remark column of the Travelling Allowance Bill.

88. Where a journey has begun or ended very shortly before or after midnight, it is optional to draw the distance rate for only so much of it as was accomplished after or concluded before midnight, daily rate being drawn for the other day. In such a case a note explaining that this has been done should be entered in the remark column of the bill.

89. An officer, exchanging permanent travelling allowance under Article 1045 of the Civil Service Regulations, cannot, when his journey has begun or ended very shortly before or after midnight, retain his permanent travelling allowance for one portion of a continuous journey, and draw the difference between double permanent travelling allowance and the allowances admissible under Chapter LII in addition to his permanent travelling allowance for another portion of the same journey. The permanent travelling allowance must be exchanged for the whole period occupied in the journey.

90. The travelling allowance of an officer paid from General Revenues travelling on Local Fund duty or of a Local Fund Officer travelling on Government duty is debitable to the same head as his salary, unless there is a specific order of Government to the contrary in any particular case (Government Resolution, Financial Department, No. 2396, dated 31st July 1888).

91. The travelling allowance of Medical Officers attached to grant-in-aid dispensaries travelling in execution of Government duty should be paid from the Dispensary Funds, whether the committees thereof have been appointed by local or by municipal boards (Government Resolution, Judicial Department, No. 4552-II, dated 14th November 1889).

92. The travelling allowance bills of Policemen on transfer will, in the first instance, be examined in the District Superintendent's Office, and then be transferred to the Police Accountant, who will re-check the bills by reference to the list of transfers made during the month, which will be supplied to him monthly by the District Superintendent of Police. When the bills are finally passed a note will be made in the list by the Police Accountant. The District Superintendent will also make a similar note in the copy of the list kept in his office.

• The Treasury Officer when he pays the bills will note the date of payment under his initials against the corresponding name in the list of transfers supplied to the Police Accountant.

### Travelling Allowances to Officers summoned to give evidence.

93. Claims on account of travelling allowance of officers summoned to give evidence must be supported by certificates from the Courts in the form given below :

No. \_\_\_\_\_

VERGUS

Certified that \* \_\_\_\_\_  
appeared before me as a witness on behalf of \_\_\_\_\_  
in the above † \_\_\_\_\_ case for \_\_\_\_\_ days  
from \_\_\_\_\_ 190 to \_\_\_\_\_ 190  
and deposed to facts which came to his knowledge in his public capacity (or

\* Name, designation and office of employment.

† Civil or criminal.



57—

Add the following new Article:—

*Fractions of a mile.*

96-A. The phrase “one journey” used in Article 1035, Civil Service Regulations, means the interval between an officer’s start from head-quarters and his return thereto. If, however, separate bills are drawn for portions of such journeys, fractions of a mile cannot be carried forward from one bill to another.

No. 128.

*Page 57, Article 94-A—*

Add the following in the paranthesis :—

(“G. R., R. D., No. 5309, dated the 24th May 1907),”

(No. 128, dated 22-8-07).

*Add the following new article :—*

**T. A. to General Duty Karkuns under Article 1056, C. S. R.**

**94-A.**—The term “General duty karkun” used in exception 2 to article 1055, Civil Service Regulations, applies to any member on the establishment of a Mámlatdár or Maháلكari occasionally deputed to any part of a táluka for any special inquiry or purpose when the duty for any reason cannot be performed by a Circle Inspector.

A certificate should be given on the travelling allowance bill to the effect that the person who has been granted the concession in the bill was deputed for special inquiry or purpose and that the duty could not for special reasons be performed by a Circle Inspector.

(G. I., Deptt. of Rev. and Agr., No. 715—190—2, dated 11th May 1906, and G. R., Rev. Dept., No. 6958, dated 21st July 1906 : Ind. No. T. A. II—1277.)

(No. 74, dated 29th August 1906.)

that he deposed to matters with which he had to deal in his public capacity) and that he has been paid by me the allowances mentioned below :—

Rs. a. p.

Travelling expenses	...	...	...	...
Subsistence allowance or compensation for				days
from 190	to	190	...	...
Rupees (in words).				
			Total	...
dated _____, }				

Judge.

Magistrate.

The allowances admissible under the rules of the Court must always be claimed from the Court and the amount must be deducted from the Travelling Allowance Bill. In cases governed by Article 1134, Civil Service Regulations, subsistence allowance must be repaid to Government before full pay for the day or days of absence is drawn.

*Note.*—The amount admissible under the rules of the Court should be paid ; when no allowances are admissible the fact should be stated.

(To be filled in by head of office on the reverse of the certificate.)

Accompaniment to the travelling allowance bill of the Establishment of the \_\_\_\_\_ for the month of \_\_\_\_\_ 190 .

**Exchange of permanent Travelling Allowance, permissible under Article 1046 of the Civil Service Regulations, to be made for the entire period of absence from head-quarters.**

94. The intention of Article 1046, Civil Service Regulations, is that an officer in receipt of a permanent monthly allowance should, when proceeding under proper authority beyond his jurisdiction, make his choice between the permanent travelling allowance for the whole period of his absence, and the allowances which would be admissible under Article 1065 of the Civil Service Regulations to an officer with a daily allowance on the day on which he travels, so as to fulfil the conditions laid down in that article.

**Explanation of the term "actual expense of keeping up Camp Equipage" used in Article 1059 of the Civil Service Regulations.**

95. Considerable misunderstanding appears to exist regarding the charges which are admissible under this rule. The following explanation is given with a view to assist officers in the preparation of their bills and to reduce the number of items disallowed in audit.

The rule empowers the Local Government to sanction the actual expense of maintaining "camp equipage" when it is necessary to do so, "camp equipage" being defined in the Code as "the apparatus for moving a camp"; and the word "camp," for the purpose of this rule, has been explained by the Government of India to include not merely tents but also tent furniture in the wide sense of "everything necessary to an officer to enable him to live in camp."

96. Accordingly under the rule as thus interpreted the hire of carts, and the keep of bullocks or other animals if used solely for the transport of camp kit of all kinds, are admissible charges, but not the cost of means of transport for the officer himself nor the wages of his camp servants.

## Chapter 6.—Contingent Charges.

(C. A. C., Articles 73—93.)

Accountant General's Contingent Circular ... .. 97	Bills for encashment at the Treasury ... .. 101
Permanent Advances and their acknowledgment ... .. 98	Submission of detailed contingent bills ... .. 102

97. The general explanation and division of contingent charges are given in the Accountant General's Contingent Circular, dated 21st October 1895, which is printed below :

### CONTENTS.

	Paras.
I.—General explanation and division of contingent charges .	1—4
II.—Contract contingencies ... ..	5—6
III.—Special contingencies ... ..	7
IV.—Countersigned contingencies ... ..	8 & 9
V.—Audited but not countersigned contingencies ... ..	10
VI.—Distribution of grants and their transfers ... ..	11—14
VII.—Register and vouchers ... ..	15—18
VIII.—Sub-vouchers ... ..	19
IX.—Permanent advances ... ..	20—24
X.—Procedure with regard to subordinate disbursing officers .	25—34
XI.—Stationery purchased in the country ... ..	35—37
XII.—Furniture and dead-stock ... ..	38—44
XIII.—Clothing to peons ... ..	45—54
XIV.—Clothing, police and salt departments ... ..	55—63
XV.—Books and publications ... ..	64—67
XVI.—Rates and taxes ... ..	68—70
XVII.—Tents ... ..	71—76
XVIII.—Rewards ... ..	77—88
XIX.—Diet and road allowances to witnesses, jurors, etc. ... ..	89—94
XX.—Fees to pleaders and law charges ... ..	95—98
XXI.—Arms and accoutrements ... ..	99—102
XXII.—Epidemic charges ... ..	103
XXIII.—Petty construction and repairs—police ... ..	104

*Annexure A.*—Detailed classification of contingent charges.

*Annexure B.*—List of disbursing, countersigning and controlling officers.

*Annexure C.*—List of items included in the term petty supplies.

*Annexure D.*—List of officers whose peons are allowed liveries.

*Page 60, Article 97, clause 8—*

*Substitute the following for the first sentence :—*

These charges are subject to the scrutiny of the Controlling Officer and are given in detail in the bills, which are ordinarily required to be countersigned by the Controlling Officer before encashment. In the cases contemplated in Note 2, Article 83, C. A. C., *i.e.*, when money is required to be drawn on abstract bills before countersignature, owing to the permanent advance being insufficient to meet the payment, the remark "Vouchers will follow" should be added. The detailed bill will then be drawn up in due course and submitted with the necessary vouchers to the Controlling Officer for countersignature and transmission to the Accountant General. In those cases, however, in which the previous sanction of the Controlling Officer to incur the expenditure is required, it must necessarily be obtained before the charge is incurred and a copy of the sanction should be attached to the bill. It is, however, open to the Controlling Officer to accord the necessary sanction by countersigning the bill before drawal of the charges from the Treasury, *vide* this office General Letter No. T. M.-48-910, dated 15th October 1913. There should be no delay in the adjustment of such charges in view of the provisions of Article 84-A., C. A. C.

No. 165.

*Page 60, Article 97, paragraph 8—*

*Add the following as entry No. 13 in the margin of this paragraph :—*

“ 13. Allowances to Village Officers for registering and marking toddy-trees.”

(G. R., R. D., No. 10412, dated 13th October 1908 ; Ind. No. T. A. M., 1362.)

(No. 165, dated 4th November 1908.)

**B 1366**

No. 204.

*Page 60, Article 97, paragraph 8—*

*Add the following as entry No. 14 in  
“ 14 Rewards to Informers (Police).”*

*(No. 204, dated 2nd February 1910.)*



*Page 60, Article 97—*

*Add the following as clause 3 to paragraph 6:—*

“ A discretionary grant of Rs. 3,000 per annum under the Major Head ‘7 Excise’ has been placed at the disposal of the Commissioner of Customs, Salt, Opium and Abkari, for the purpose of supplementing deficiencies in the grants for contingent charges of the officers under his control.”

(G. R., F. D., No. 3907, dated 29th October 1909 ; Ind. No. T. A. IV—  
2735.)

(No. 201, dated 21st February 1910.)

*Page 60, Article 97, paragraph 8—*

*Add the following as entry No. 11 and 12 in the margin of paragraph 8 :—*

11. Charges on account of wages to flag-holders and chainmen in connection with the Training of Village Accountant (Talátis) in survey.

(Letter No. A.—4481, dated 20th September 1902, from the Director of Land Records and Agriculture.)

12. Charges for payment to labourers employed on the construction of chávdís.

(G. R., R. D., No. 484, dated 24th January 1903.)

(No. 139, dated 5th February 1908.)

he paid from the contract allowance, the total being merely distributed in the bill according to the detailed headings given in Annexure A for the purposes of classification in the public accounts. Expenditure on "peons' uniforms and belts" although included in the category of contract contingencies, is strictly limited to the rates fixed for each class of peons, etc. All miscellaneous expenditure on account of ordinary petty office contingencies is classed under Petty supplies (see Annexure C).

6. Commissioners of Divisions and the Commissioner in Sind are allowed an addition to their contract grants to serve as a "discretionary grant," from which they may make allotments to any of the districts under their control, to supplement deficiencies in Land Revenue Contract grants, and for expenditure on petty construction and repairs not expressly budgetted for by Collectors. The discretionary grants may also be used for supplementing deficiencies in the contract grants under 19A—Law and Justice—Court of Law—Criminal Courts, 30—Stationery and Printing—Printing at private Presses, 32—Miscellaneous (except for charges for the remittance of treasure) and in other "countersigned," and "audited, but not countersigned," grants of Collectors. The Commissioners of Divisions and the Commissioner in Sind are also allowed to sanction re-appropriations from their discretionary allowances, to supplement the grants of District Superintendents of Police under the major heads 20—Police and 30—Stationery and Printing.

The Surgeon-General is empowered to transfer savings in the contract grant of one Medical Institution to the contract grant of another under him. The Surgeon-General is also allowed an addition of Rs. 2,000 to his contract grant to serve as a discretionary grant, from which to supplement deficiencies in the contract grants of the institutions under his control. The discretionary grant may also be utilized in supplementing the "countersigned" and "audited, but not countersigned" grants of those institutions.

(*Vide* G. R., F. D., No. 3153, dated 16th September 1902.)

### III.—SPECIAL CONTINGENCIES.

7. These will be passed under the orders of Government which should be noted on the bills before encashment. Recurring charges, such as house-rent, when once sanctioned, do not require further sanction unless there is a change in the amount, but the number and date of the order by which the charge was originally sanctioned, should be quoted on each bill. Except where a standing sanction exists, the sanction of Government should be obtained for providing in the budget for items of special contingencies.

### IV.—COUNTERSIGNED CONTINGENCIES.

8. These charges are subject to the scrutiny of the countersigning officer and are stated in detail in the bills, which, except in the case of items noted in the margin, are required to be countersigned, before payment at the Treasury. Subject to the limitations prescribed by the controlling officer, disbursing officers may incur expenditure up to the limits of the grants placed at their disposal, but controlling officers have full control over the grant for countersigned contingencies made to all the officers subordinate to them, and have power to transfer a portion of the grant of one office to that of another, or to retain it as a reserve for

1. Petty construction.
2. Costs in pauper suits.
3. Epidemic expenses.
4. Law charges in criminal cases.
5. Workshop charges (Educational Department).
6. Diet money to witnesses.
7. Clothing (Police and Salt Departments).
8. Accoutrements (Police).
9. Petty repairs (Police).
10. Diet of patients in Civil Hospitals.

## CONTINGENT CHARGES.

## I.—GENERAL EXPLANATION AND DIVISION OF CONTINGENT CHARGES.

In accordance with Articles 73 and 75 of the C. A. C., the following subsidiary instructions regarding contingent expenditure are issued with the sanction of Government.

2. Contingent expenditure (including supplies and services) has been divided into the following classes:—

A.—*Contract contingencies*, viz., those for which an annual lump sum is allotted, within which an officer may incur expenditure without further sanction.

B.—*Non-contract contingencies* which are sub-divided into—

(a) Special—those which cannot be incurred without the sanction of Government, except in cases where powers of sanction have been specially delegated by Government.

(b) Countersigned—those which are under the direct supervision of the controlling officer or countersigning officer, and for which detailed bills are submitted to him for check and countersignature.

(c) Audited but not countersigned—those which do not require special Government sanction or countersignature.

3. The detailed classification of contingent charges according to the above categories is shown in Annexure A.

4. The system of contract grants has not been extended to all offices. Annexure B shows the offices to which it has been extended, and also the disbursing officers (those who incur expenditure and submit bills in the first instance), countersigning officers and the controlling officers (those who exercise powers of supervision) of each department. As regards those offices to which the contract system has not been extended, contingencies shown under A in Annexure A will be governed by the rules which apply to countersigned contingencies.

## II.—CONTRACT CONTINGENCIES.

5. Each disbursing officer is allowed—so long as he does not contravene any specific orders of Government—full control over the annual grant to meet charges for all items included in the grant for the particular major head, without reference to the expenditure against any particular one of them. Ordinarily the grant is fixed by Government for each office for a term of five years, and within the contract period, the officer is allowed to appropriate savings which may accrue in any year, in the succeeding years, the necessary provision in the budget being made by the Accountant General, but the savings at the end of the last year of the contract period lapse to Government. On the other hand, no officer is allowed to exceed his contract grant without previous sanction, and an officer allowing his expenditure to exceed the sanctioned grant, makes himself liable for recovery of the excess from his personal pay and allowances. All expenditure incurred by an officer which falls under any of the detailed headings mentioned in column 1 of Annexure A, must be paid for from his contract grant, and claims for extra grants owing to increase of expenditure of any particular class or owing to new circumstances will not be allowed, unless it is clearly proved that an unusually large burden has been thrown on the contract grant. Details of this expenditure are not required by the Accountant General except for “peons’ uniforms and belts” and “books and publications,” which may

No. 285.

*Page 61, Article 97, paragraph 12—*

*Cancel* sub-paragraph 2 inserted as per Addendum No. 140, dated 6th December 1907.

(G. R., F. D., No. 3081, dated 26th September 1912, and A. G.'s orders, dated 2nd July 1915 in E.)

Article 97—

Add the following as para. 9-A under the heading “IV.—Counter-signed Contingencies”:—

9-A.—In making large payments in excess of the office permanent advance on an abstract contingent bill to persons not on the establishment of the officer who prefers the bill, the bill may be endorsed in favour of the contractor, after it is checked and passed for payment by the head of the office. It should then be made over to the contractor to be presented at the Treasury for payment, and, to guard against the payment of fraudulent bills, an advice giving all particulars of the bill should be simultaneously issued to the Treasury Officer making the payment. The Treasury Officer should check the bill, when presented by the party, with the advice and, after satisfying himself of the identity of the person, make the payment.

[C. G.'s letter No. 3420, dated 3rd February 1909 (Inward No. T. A. M.—2059) and G. R., G. D., No. 1598, dated 25th March 1909 (Inward No. T. A. M.—2476.)]

*Page 61, Article 97, paragraph 12—*

*Add the following as sub-paragraph 2 :—*

2. There is no objection to transfer the grants from contingencies to establishment.

(A. G.'s order dated 27th March 1907, T. A. I.)

(No. 140, dated 6th December 1907.)

*Page 61, Article 97, para. 12—*

Omit the words. “The sanction of Government, etc.,” to “Same Office” in lines 5 to 7.

Also add the following after the words “Contract Grants” in line 7 on page 62 :—

‘They may also sanction transfers from the grants for “Special” contingencies to meet deficiencies in the grants for “Countersigned” or “Audited but not Countersigned” contingencies and *vice versa* under their control and under the same major head.

(No. 80, dated 26th October 1906.)



Substitute the following for paragraph 12:—

12. With regard to transfers of grants the primary condition is that all transfers from one major head to another require the sanction of the Local Government or of the Government of India, when they are from or to Imperial major heads (except in the cases mentioned in the statement below):—

Class of contingencies as per Annexure A.	Power to whom delegated.	Conditions of delegation.	Number and date of order authorizing the delegation.
Class A to Class A (contract grants.)	Commissioners of Divisions and Commissioner in Sind as regards grants from one major head to another or from one district to another within their respective charges.	Provided that (a) all such transfers are communicated to the Accountant General; (b) the savings are either real or are restored during subsequent period of the contract so that no application to Government for additional grants required in consequence of such appropriations should become necessary.	G. R., F. D., No. 1448, dated the 21st April 1904. G. I., F. D., No. 2814-Ex., dated 8th May 1907, and G. R., R. D., No. 6067, dated 17th June 1907.
Do. ...	Commissioner of Customs, Salt, Opium and A'bkari and Commissioner in Sind as regards grants from and to the heads 5.—Salt and 9.—Customs within their respective jurisdictions.	Do. ...	G. I., F. & C. D., No. 4001-A., dated 23rd June 1904. G. R., F. D., No. 2370, dated 11th July 1904.
Do. ...	Collector of Salt Revenue, Bombay, as regards grants from one division to another.	Do. ...	G. R., F. D., No. 1763, dated 23rd May 1890.
Do. ...	Superintendent of Stamps as regards grants under 6.—Stamps from one district to another.	Do. ...	G. R., F. D., No. 1696, dated 12th May 1905.
Do. ...	Commissioner of Customs, Salt, Opium and A'bkari, Bombay, and Commissioner in Sind as regards grants under 7.—Excise within their respective control.	Do. ...	Do.

Class of contingencies as per Annexure A.	Power to whom delegated.	Conditions of delegation.	Number and date of order authorizing the delegation.
Class A to Class A (contract grants.)	Prothonotary and Registrar, Original Side, High Court, as regards grants of one office to another under him.	Provided that (a) all such transfers are communicated to the Accountant General; (b) the savings are either real or are restored during subsequent period of the contract so that no application to Government for additional grants required in consequence of such appropriations should become necessary.	G. R., F. D., No. 768, dated 4th March 1890.
Do. ...	Director of Public Instruction as regards grants of one educational office or institution to another.	Do. ...	G. R., F. D., No. 1448, dated 21st April 1904.
Do. ...	Surgeon-General with the Government of Bombay as regards grants from one medical institution to another.	Do. ...	Do.
Do. ...	Sanitary Commissioner as regards grants of offices in the Sanitary Department.	Do. ...	Do.
Class A to Class B.	All disbursing officers as regards charges under the same major head.	.....	G. R., F. D., No. 2918, dated 27th August 1895.
One detailed head to another under Class B(c).	Do. ...	.....	Do.
Detailed heads under B(b) to detailed heads under B(c) or vice versa.	(1) All countersigning officers as regards grants of the same office. (2) All controlling officers as regards grants from one office to another under their control.	.....	Do.
Class B(a) to Class B(b) or B(c) and vice versa.	All controlling officers so far as the grants under their control and under the same major heads are concerned.	.....	Do.

(No. 118, dated 12th July 1907.)

Add in the 4th line of the Note within the brackets—

"G. I., F. D., No. 2814-Ex., dated 8th May 1907, and G. R., R. D., No. 6067, dated 17th June 1907," after the words "3rd January 1900."

(No. 118, dated 12th July 1907.)

future distribution whenever necessary. Thus in case contingent expenditure of this class becomes necessary, which has not been foreseen at the time of framing the yearly estimates and cannot be met from the grant of a particular office, the controlling officer must always endeavour to meet it by transferring a portion of the grant of another office under his control, provided such grants are under the same major head of account; in such cases no further reference to Government will be necessary. The Government have authorized the Accountant General to return without taking any action any applications that may be received for fresh sanction, which do not clearly show that every endeavour has been made to provide for the fresh charge by re-distribution of sanctioned grants or otherwise.

9. In the Jail Department all charges are for the purposes of account, treated as countersigned, though where special sanction of Government is necessary, it has to be obtained. All the charges are paid on abstract bills in the first instance, and detailed bills are sent to the Accountant General through the Inspector General of Prisons.

#### V.—AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

10. The contingencies of the last class named above, do not require countersignature or specific sanction, and are passed on the responsibility of the disbursing officer up to the limit of his budget grant. They have been excluded from the category of contract contingencies, because they are of a varying nature and are not amendable to much control or economy. In the case of these contingencies, it is the duty of the disbursing officer to see that the expenditure is not more than the occasion demands, and that whenever any fixed scale is laid down, the expenditure is in accordance with that scale.

#### VI.—DISTRIBUTION OF GRANTS AND THEIR TRANSFERS.

11. As soon as the budget for the year is sanctioned by the Government of India, the Accountant General communicates the grants sanctioned for non-contract contingencies to the disbursing and controlling officers. In a few cases grants are communicated only after re-distribution by the controlling officer. These grants are the maxima up to which expenditure may be allowed without the previous sanction of Government, and each officer must try to keep his expenditure within the sanctioned limits. Contract grants are not communicated as they are fixed for a term of years by Government, and do not vary from year to year. Should any necessity for an extra grant arise, application for it should be made to the controlling officer without any delay. It will be the controlling officer's duty to re-adjust the grants for the offices under his control, so as to avoid application for an extra grant from Government. Should it however be unavoidable, he should apply to Government, as early as possible, submitting the necessary re-appropriation statement.

12. With regard to transfers of grants, the primary condition is that all transfers from one major head to another (except in the case of stationery purchased in the country) require the sanction of the Local Government, or of the Government of India when they are from or to Imperial major heads. The sanction of Government is also required for transfers of grants for special contingencies, either from one office to another or for any other purpose in the same office. Disbursing officers may (though they are not bound to do so) transfer a portion of their contract grant to meet deficiencies in the grant for non-contract charges under the same major head. They may also make trans-

fers of grants from one detailed head under "audited but not countersigned," to another. A countersigning officer may transfer from "audited but not countersigned" to "countersigned" or *ice versa* in the grants of the same office, and in the detailed heads coming under both these classes. Controlling officers may exercise all the powers of countersigning officers, and also make transfers of grants of one office to another under their control, except in the case of contract grants. But in the case of transfers made by the Commissioner of Customs, Salt, Opium, etc., of Abkari Inspectors whose salaries are personal, a portion of the excise contract grant may be transferred from one district to another with the consent of the Collector. The Prothonotary and Registrar, Original Side, High Court, has power to transfer a portion of the contract grant of one office to another under him. The Collector of Salt Revenue may transfer a portion of the contract grant sanctioned for one division to another.

NOTE.—Controlling Officers are authorized to sanction transfers of grants of any class of expenditure, except grants for Gazetted 'Officers' salaries,' to meet excess expenditure over the grant for travelling allowances under the same major head (*vide* Government Resolution, Financial Department, No. 6, dated the 3rd January 1900.) These orders also apply to transfers of grants to meet expenditure on "carriage of constabulary," under the major head 20—Police. (*Vide* Government Resolution, Financial Department, No. 1081, dated the 14th March 1902.)

13. Transfers of grants from one class to another or from one office to another, should be communicated to the Accountant General by the officer sanctioning the transfer, in the following form :—

The undersigned begs to intimate to the Accountant General that the following transfer of grants has been sanctioned by him :

	From			To		
	Office.	Class.	Amount.	Office.	Class.	Amount.
			Rs.			Rs.
Grant as it stood before the transfer . . . . .						
Amount of transfer sanctioned .						
Amount as it stands after the transfer . . . . .						

It must however be understood that the transfer of an ascertained saving only can be allowed.

14. The following procedure is prescribed for the Police Department :—

Applications for the sanction of Government to expenditure on special contingencies, which cannot be actually incurred without a reference to Government, whether budgetted for or not, should be submitted to Government by the Inspector General of Police through the Divisional Commissioner. Applications for the sanction of Government to expenditure which has not been foreseen and budgetted for, should be similarly submitted when the charge exceeds or is likely to exceed Rs. 100, or where the charge is such as cannot be incurred without the special sanction of Government irrespective of the amount. In the case of unforeseen charges not exceeding Rs. 100, the power of granting sanction has been delegated to the Commissioners, provided they are able to meet the excess expenditure by reappropriations from the grant for travelling allowances allotted

to their divisions. This power is not to be exercised in the following cases:—

(a) When the charges require the previous sanction of Government.

(b) When the charge can be met by the Superintendents from their contract grants, or by the Inspector General of Police from the grants for "countersigned" and "audited but not countersigned" contingencies.

(c) To supplement deficiencies under other heads, for which a discretionary allowance is placed at the disposal of the Inspector General of Police.

Reappropriations from contract grants of District Superintendents of Police to meet deficiencies in grants for non-contract charges, require the sanction of the Inspector General, except in regard to audited but not countersigned contingencies.

#### VII.—REGISTER AND VOUCHERS.

15. A register should be maintained by each disbursing officer in the form annexed to this circular, which provides for all classes of contingent expenditure in one register. Each countersigning officer should maintain a register for the record of the expenditure the bills for which he countersigns. Controlling officers are expected to inspect the contingent registers of offices subject to their control, with a view to seeing that the registers are properly maintained, that expenditure on account of one class has not been entered under another class, and that there is no irregularity.

16. Special forms of bills have been provided for the different kinds of contingencies. Contingencies falling under Classes A and B.(c) should be drawn on one bill, and "special" and "countersigned" contingencies should each be drawn on separate bills. All the forms make provision for showing the balance available for expenditure after each bill is paid. In the case of contract contingencies, the grant available for expenditure during the year is the fixed sum *plus* the saving or *minus* the excess in the previous year, and in the case of all other contingencies the sanctioned grant for the year (with the subsequent changes under orders of the controlling officer). Only in cases of contingencies mentioned in the margin of paragraph 8 and in paragraph 9, payment may be made on abstract bills. In all other cases the charges should be billed for in the appropriate form for payment at the Treasury. When payments are made on abstract bills, detailed contingent bills should be submitted to the countersigning officer direct. No officer will be allowed to draw money on a contingent abstract subsequent to the 10th of any month, unless he attaches to the first abstract presented for payment at the Treasury, after that date, a certificate to the effect that his detailed contingent bills for the preceding month have been forwarded with all the necessary vouchers to the countersigning officer. Treasury officers will be particularly careful to refuse payment of abstract bills after the 10th, unless supported by the certificate (written on the bill itself) referred to above. As it is important that expenditure incurred in one year, should not be left over to be paid for in another year, all disbursing officers should be careful, in the month of March each year, to send bills for countersigned contingencies for countersignature in time for their return for payment by the 31st March. Of course in the case of those contingencies which can be drawn on abstract bills this will not be so necessary, as the charges can be drawn on abstract bills up to the close of the month.

17. The allotments to subordinates should be made by the disbursing officer from his sanctioned grant under each major head. The procedure laid down in Section X should be followed by Collectors, Judges and District Superintendents of Police, with regard to the expenditure of themselves and their subordinates.

18. When an invoice is received for any articles obtained from another department or office, the cost of which, had they been purchased locally, would have been paid from the contract allotment, such invoice should accompany the bill for adjustment in the Accountant General's office, and a deduction should be made from the balance available for expenditure by a distinct entry in the bill.

### VIII.—SUB-VOUCHERS.

19. *Contract Contingencies.*—The sub-vouchers for peons' uniforms and belts should be sent to the Accountant General. The rest should be retained until the controlling officer's inspection of the office is over. They may be destroyed after the completion of three account years.

*Special Contingencies.*—All the sub-vouchers in excess of Rs. 10 should be attached to the bill at the time of payment from the Treasury which will send them to the Accountant General.

*Countersigned Contingencies.*—All sub-vouchers for clothing to peons and other sub-vouchers for sums in excess of Rs. 10 should be attached to the detailed bill sent to the controlling officer, who will send to the Accountant General all those which are in excess of Rs. 100. When an officer countersigns his own bills all sub-vouchers in excess of Rs. 10 should be attached to the bill for transmission to the Accountant General.

*Audited but not Countersigned Contingencies.*—All sub-vouchers for postage (except bearing postage) charges and telegraph charges should be attached to the bill. With regard to other charges the rule about countersigned contingencies should be followed.

### IX.—PERMANENT ADVANCES.

20. A District Officer, Judge or other head of an office can only be allowed one permanent advance for himself and his subordinates in all departments and for all classes of contingent expenditure.

21. A portion of a permanent advance can never be refunded. If a subordinate holding a portion of a permanent advance is transferred from the control of one officer to that of another, he should refund so much of the permanent advance as he holds, to the officer who holds it from the Accountant General, and re-draw whatever may be necessary from his new chief.

*Example.*—A Subordinate Judge, subordinate to the Judge of A., is transferred with his charge to the jurisdiction of the Judge of B., he must refund the permanent advance held from the Judge of A. and apply for a share of the permanent advance held by the Judge of B.

22. On the 15th April each year every officer who may have a permanent advance should send an acknowledgment in the following form direct to the Accountant General :—

As required by Article 78 of the Civil Account Code, I hereby  
acknowledge that the sum of rupees \_\_\_\_\_, on account of the

permanent advance assigned to my office, and no more on any other account, is due from and to be accounted for by me.

No.

Signature

Date

Designation.

And whenever during the year there is a transfer of charge of the office, a similar acknowledgment should be appended to the report required by Article 47 of the C. A. C.

23. Acknowledgments of a portion of a permanent advance should be sent to the head of the department, not to the Accountant General, and such acknowledgments should be submitted (a) on 1st April each year and (b) whenever there is a transfer of charge of the subordinate office.

24. It will be desirable for officers whose permanent advances are distributed amongst several subordinates to examine the acknowledgments held before making the acknowledgment for the whole advance.

#### X.—PROCEDURE WITH REGARD TO SUBORDINATE DISBURSING OFFICERS.

25. Mámlatdárs and other officers who incur contingent charges from the Collector's grants are more numerous in this Presidency than elsewhere, and the following arrangements exist for dealing with them in order to avoid the necessity of preparing the numerous bills which were formerly drawn.

26. The Collector should arrange that one officer only (the Huzúr Deputy or any other officer who may be preferred) should draw up contingent bills, and that all bills be paid at the District Treasury only.

27. Each officer to whom a portion of the Collector's permanent advance is entrusted should, once a week, send to the head-quarters' office a simple unclassified list of items paid, with vouchers attached; this will be examined, the items, if approved, will be entered in the contingent register of the head of account concerned, and the total of the list will be repaid to him in the manner explained further on.

*N.B.*—This arrangement, it will be noticed, does away with the necessity for the old "Petty Supply allowances" which merged in the existing contract grants.

28. To work this plan conveniently it should be arranged that each Mámlatdár, or other officer temporarily or permanently away from head-quarters, should send in his list of contingent expenses on such a date as will ensure it reaching the Treasury on a stated day in each week (say every Saturday); officers at head-quarters such as the head-quarters Mámlatdár who have a portion of the permanent advance, should also send in a weekly list on the day arranged, and the recoupment of the several advances will then be proceeded with.

29. When the postings in the contingent register are completed, a line should be drawn across the register, and a bill or bills drawn up in accordance with C. A. C., Article 83, and presented for payment at the Treasury. Except at the end of the month a bill need not be drawn up for heads such as "Stamps," "Excise," "Horse-breeding Operations," etc., in cases in which the expenditure has been so insignificant as not to inconveniently reduce the head-quarters permanent advance, but, in presenting for payment the bills that are drawn, "cash orders" should be taken in part payment and sent to the several

officers at out-stations from whom lists of expenditure have been received, the amount drawn in cash being used to recoup the permanent advance at head-quarters.

30. If any *táluka* or other list is received late, the others should not be delayed in settlement, but payment of this particular list or any others of a special nature may conveniently be made by means of a "cash order" paid for from the permanent advance at head-quarters, without presenting a bill every time.

31. Under this system, it will be noticed that the *Mámlatdárs* will not in any circumstances disburse contingent charges from their Treasury balance, and all vernacular and otherwise informal vouchers will cease to exist as vouchers to the lists of payments and will become merely sub-vouchers to the contingent bill. Every contingent charge should be paid from the permanent advance, which does not belong to any particular branch of the office (C. A. C., Article 77), but is available for primarily paying contingent charges of every branch of the Collector's charge.

32. In the case of Government Stallion charges, one moiety of which is payable from Local Funds, the full charge should be paid in the first instance from the permanent advance of the officer incurring the charge and should be included in the weekly list submitted by *Mámlatdárs* and others in accordance with paragraph 27. But the *Huzúr Deputy*, or other officer dealing with contingencies at head-quarters, should draw up two bills (1) for the local moiety which should be paid by the Local Fund under Local Fund rules and which needs no countersignature *after* payment, and (2) for the provincial portion, which should be in the form of an abstract bill and be subject to the submission of a detailed bill for the countersignature of the controlling officer.

33. If from any unforeseen cause a *Mámlatdár* or other officer should require to make a payment on account of contingencies which the balance of his permanent advance will not cover, and the nature of which will not admit of delay pending reference to head-quarters, he may draw the amount as a "Miscellaneous advance" to be immediately recouped. In each such case an explanation in justification of the advance should be given in the bill.

34. The above procedure should, as far as possible, be followed by District Judges, District Superintendents of Police, and other officers whose subordinates incur expenditure in this way.

#### XI.—STATIONERY.

35. Charges for country stationery and carriage of stationery incurred in

Bottles for ink.  
Glue.  
Gum.  
Gum-pots.  
Ink.  
Inkstands.  
Needles.  
Paper.  
Pens.  
Pen-knives.  
Pins.

Rubber.  
Sand.  
Sealing wax.  
Scissors.  
Silk.  
Tape.  
Thread.  
Twine.  
Wax cloth.  
Any other petty articles  
of stationery not spe-  
cially named above.

large offices are, under Article 98 (f) of the C. A. C., to be debited to the major head "30—Stationery and Printing." For the purposes of this rule country stationery is taken to mean all articles of stationery as stated in the margin purchased in the local market whether of Indian or European manufacture. The rule should

be understood to apply to the following offices:—

## 3.—LAND REVENUE.

1. Collectors and Deputy Commissioners in Sind and their subordinates.
2. Superintendents of Survey.
3. Superintendent of Photozincographic Office.
4. Director of Land Records and Agriculture.

## 5.—SALT.

1. Collector of Salt Revenue and his subordinates.
2. Collector of Salt Revenue in Sind.

## 7.—EXCISE.

District Collectors and their subordinates.

## 9.—CUSTOMS.

1. Collector of Customs, Sind.

## 18.—GENERAL ADMINISTRATION.

1. Commissioners of Divisions.
2. Commissioner in Sind.

## 19A.—LAW AND JUSTICE.

District Judges and Special Judge, Dekkhan Agriculturists' Relief Act, including Subordinate Judges.

## 20.—POLICE.

Superintendents of Police, including those of the Agency Police.

## 25.—POLITICAL.

1. Political Agent, Mahi Kántha.
2. Do. Káthiáwár.
3. Do. Pálanpur.
4. Resident at Baroda.

36. The majority of the offices included in the above list are allowed combined contract grants for charges debitable to the respective departments and to the major head "30—Stationery and Printing." They may incur expenditure in any proportion they like so long as the total expenditure payable out of the grant does not exceed the amount available.

37. Rubber stamps should be obtained through the Superintendent of Stationery, who should submit the acknowledgment of the indenting officer with an impression of the stamp as a voucher for payment.

## XII.—FURNITURE AND DEAD-STOCK.

38. Articles of furniture for a newly created office or institution should in each case receive Government sanction. New sets of furniture for travellers' bungalows should be treated in the same way as furniture for a newly created office.

39. In all cases where contract grants are allowed, additional articles of furniture may be purchased by the disbursing officer from his contract grant



whether such articles are to replace old ones or not. In cases in which contract grants are not allowed, such articles may be purchased by the disbursing officer within the limit of budget provision, when the value of each article does not exceed Rs. 30; and the controlling officer may sanction similar purchases within budget provision up to any amount. Officers who control their own contingencies will exercise the powers of a controlling officer in this respect.

40. The previous sanction of Government should be obtained in all cases in which the cost cannot be met from the sanctioned grants at the disposal of the disbursing and controlling officers.

41. Articles supplied under special rules or of unusual character such as those mentioned below, should not be purchased without the sanction of Government, and the same rule applies to all articles of European manufacture which must, under Article 98 (*k*) of the C. A. C., be obtained by indent on the Secretary of State. If however the cost of each article does not exceed Rs. 50, and can be met from the officer's contingent allowance, Government sanction is not necessary :—

Iron safes.

Boats.

42. Applications for punches (to cancel stamps) required by officers in the Revenue and Judicial Departments should be made to the Superintendent of Stationery, who should require officers applying to state when the last supply was made with a view to preventing too frequent applications for new ones.

43. Scales for weighing coin required by Huzúr and Táluka Treasuries should be obtained from the Bombay Mint. It is not necessary to purchase scales to weigh more than Rs. 200.

44. The local purchase of Chubb's locks is not admissible. They should be obtained by indent on the Stationery Office. It must, however, be understood that Chubb's locks may ordinarily be purchased for the doors of Treasury strong rooms of Huzúr Treasuries only, good brass locks of Indian manufacture being sufficient for other purposes.

### XIII.—CLOTHING TO PEONS.

45. The following is an abstract of the rules prescribed by Government under C. A. C., Chapter 6, Article 98 (*j*), for clothing to peons and petty officers in offices, the cost of which is Provincial or divided between Imperial and Provincial.

46. (*a*) All Government peons and bailiffs are allowed annas 12 in the Presidency and Rs. 1-8-0 in Sind, biennially, for tape for belts including the cost of material and making.

*Note.*—Officers in the Presidency Proper may give their peons cloth belts, provided the cost does not exceed Rs. 1-8-0 per head every four years, instead of tape belts at a cost of 12 annas per head every two years.

(*b*) Peons and petty officers of the officers enumerated in Annexure D receive allowances on the following scale to cover the cost of making up the coats and for any other local purchases of clothing, the woollen

*Page 68, Article 97, paragraph 41—*

*Add the following as a Note :—*

*Note.*—Iron safes manufactured in India can be purchased without the sanction of Local Government provided the cost of each does not exceed Rs. 300 and can be met from the contingent grant of the officer.

(G. R., G. D., No. 7463, dated the 12th December 1907: Ind. No. T. A. M.—1382 and F. D., Endorsement No. 448, dated 25th January 1908: Ind. No. T. A. M.—1524.)

(No. 141, dated 6th January 1908.)

No. 270.

*Insert* the following new clause :—

Article 97, paragraph 46.

A biennial grant of Rs. 16 for each of the male and female attendants and Rs. 13-8-0 for each of the peons at the Central Lunatic Asylum, Yerávdá, has been sanctioned for the supply of uniforms and belts.

(G. R., F. D., No. 81, dated 8th January 1914.)

No. 236.

Page 69, Article 97—

*Substitute* “ (j) ” for “ (i) ” at the beginning of the new clause inserted by correction slip No. 143, dated 13th January 1908, below paragraph 46.

(No. 236, dated 14th February 1911.)

No.. 237.

Page 69, Article 97, paragraph 46—

*Insert* the following new clause :—

(k) Sub-Registrars' peons are allowed a clothing grant not exceeding Rs. 8 per head biennially. This amount is inclusive of the cost of woollens (which will be purchased locally) but exclusive of the cost of badges and tape for belts which can be furnished to the peons under paragraphs 5 and 46(a) respectively of this Article.

(Government Resolution, Financial Department, No. 3155, dated the 29th September 1910).

(No. 237, dated 6th February 1911.)

No. 284.

*Add* the following as a note below Article 97, paragraph 46(*h*), page 69 :—

The peon of the Assistant Dángs Diwan may be supplied with warm clothing every two years.

(G. R., R. D., No. 3511, dated 24th March 1915).

No. 287.

*Page 69, Article 97, paragraph 46—*

*Add the following new clause :—*

The supply of liveries to the two Darwans and one night watchman of the Paper Currency Office, Bombay, should be allowed on the same scale as that for peons.

(G. I., F. D., letter No. 884-F.E., dated 5th August 1915 : Ind.  
No. P—1740)

Delete the portion commencing from "and" . . . in line 3 to "grants" in line 4 of the clause (d), Article 97, paragraph 46 and substitute the following for clause (g):—

(g). Capitation grants (annual) for the supply of clothing, belts, etc., to certain menials of Revenue and Judicial Establishments have been fixed as detailed below:—

*Presidency Proper.*

				Rs.	a.	p.
(a) Court criers of District Courts and petty officers of peons on Huzúr Establishments, <i>e.g.</i> , establishments of Collectors, Assistant and Deputy Collectors, District Judges	...	...	...	9	0	0
(b) Peons on Huzúr Establishments, petty officers of peons and peons on Táluka Establishments (including the establishments of Subordinate Judges) and Chaukidárs of District Bungalows:—						
S.. (i) in districts where it is usual to supply umbrellas to these menials	...	...	...	6	8	0
(ii) in districts where it is usual to supply kamblis	...	...	...	6	12	0
(c) Other menials such as Farashes, tent-pitchers, chaukidárs, etc., to whom clothing is now allowed	...	...	...	5	4	0

*Sind.*

(d) Court criers of District Courts and petty officers of peons on Huzúr Establishments, <i>e.g.</i> , establishments of Collectors, District Judges and Assistant and Deputy Collectors	...	...	...	14	7	0A
	...	...	...	11	3	0B
(e) Peons on Huzúr Establishments	...	...	...	10	11	0A
	...	...	...	8	15	0B
(f) Petty officers of peons on Táluka Establishments.	...	...	...	10	4	0A
	...	...	...	6	12	0B
(g) Peons on Táluka Establishments and Kotars	...	...	...	8	12	0A
	...	...	...	6	12	0B
(h) Chaukidárs of district bungalows	...	...	...	6	12	0
(i) Night watchmen	...	...	...	2	0	0
(j) Khalasis	...	...	...	4	0	0
(k) Other menials to whom clothing is now allowed	...	...	...	4	4	0

A.—In the case of those employed in Karáchi City including those of offices which remain during the monsoon months at Karáchi.

B.—In the case of others.

NOTE 1.—These capitation grants include the cost of cloth which should be purchased locally. They are admissible in respect of those menials to whom clothing is at present given though their pay may have been treated as a contingent charge.

NOTE 2.—These grants are the maximum amounts admissible and it is not intended that they should necessarily be expended in full.

NOTE 3.—These orders do not apply to the menials of the Judicial Commissioner's Court in Sind.

NOTE 4.—The expenditure on account of supply of clothing to peons of Circle Inspectors should be treated as an item of Contract contingencies and met from the Collector's contract grant under 3—Land Revenue.

NOTE 5.—The system of capitation grant should be combined with the system of supply by contract controlled in the Presidency Proper by Commissioners of Divisions and in Sind by the Commissioner in Sind, who should arrange for tenders being invited for the supply of the articles required and for the settlement of the details in the contract.

NOTE 6.—Savings of one year in these grants may be carried over from year to year for 5 years the period synchronizing with the quinquennium for which contract grants are fixed.



*Add* the following as a note below Article 97, paragraph 46 (*d*), page 69.

*Note.*—The sanction of Government is necessary if the contract grant is not sufficient to meet the charges. The discretionary grant can only be utilized for purposes mentioned in paragraph 6 of the contingent circular and no allotments from it can be made for special expenditure.

*Vide* T. A. D. II—3056, dated 16th January 1907, and notes attached hereto.)

(No. 97, dated 2nd April 1907.)

Chapter 6, page 69—

*Insert* the following new clause below paragraph 46 of Article 97 :—

K. The Masháls of the Agent to the Governor, Káthiáwár, should be provided cheap cotton clothing at a cost of Rs. 4 per annum per head, the cost being met from the Agent's Contract grant.

Government Resolution, Financial Department, No. 1665, dated the 14th April 1913 : Ind. No. E—297.)

No. 238.

Page 69, Article 97, paragraph 46—

*Add* the following new clause :—

(l) The bicycle orderly of the General Department of the Secrétariat is entitled to be supplied with a cape annually at a cost not exceeding Rs. 3-8-0.

(Government Resolution, Financial Department, No. 2977, dated 19th September 1911.)

(No. 238, dated 25th September 1911.)

Page 69, Article 97, para. 46—

*Add* the following new clause :—

(b) The two peons on the Establishment of the Dangs Divan may be allowed warm clothing every second year at a cost not exceeding Rs. 8 per head instead of Rs. 4 annually at option as in the case of the peons of the Taluka Establishment, the expenditure being met out of the Contract Grant of the Political Agent, Surat.

(*Vide* G. R., R. D., No. 249, dated 10th January 1907.)

(No. 82, dated 18th February 1907.)

Page 69, Article 97—

*Insert* the following as paragraph 46(*m*) :—

46(*m*) The peons and a servant of the Ahwa Dispensary (Dángs) may be allowed warm clothing every second year at a cost not exceeding Rs. 8 per head. The cloth required should be purchased locally and is not to be supplied by the Superintendent of Stationery.

(Government Resolution, Revenue Department, No. 8299, dated 21st August 1907, Government Resolution, Revenue Department, No. 2202, dated 29th February 1908, Government Resolution, Revenue Department, No. 2358, dated 24th March 1911).

(No. 239, dated 27th June 1911.)

No. 235.

Page 69, Article 97, note under paragraph 46(c) —

After the word “ Mukádam ” in line 1 insert “ Durwans and liftman ”  
(Government, Financial Department, Memorandum No. 593, dated 3rd February  
1908, and No. 2332, dated 19th July 1911).

(No. 235, dated 28th July 1911.)

Chapter 6, page 69—

*Insert* the following new clause below paragraph 46 of Article 97 :—

J. The petty officers (one Jamadár and two Chobdárs) of the Agent to the Governor, Káthiáwár, should be allowed liveries at a cost of Rs. 20 per head biennially exclusive of the cost of cloth supplied by the Superintendent of Stationery.

(Government Resolution, Financial Department, No. 1609, dated the 18th April 1913 : Inward No. E—247.)

Page 69, Article 97 paragraph 46—

*Add* the following new clause :—

(o) The supply of warm clothing on the following scale to each of the peons accompanying the High Court Judge on Inspection duty has been sanctioned in addition to the usual supply of clothing :—

One woollen blanket at Rs. 4.

One woollen jersey at Rs. 2.

When a peon has been given a blanket at Rs. 4 he will not be entitled to have a second blanket also at Rs. 2-4-0 under paragraphs 53 and 54 below.

(Government Resolution, Financial Department, No. 2753, dated 18th July 1913 : Ind. No. P.—1591.)



*Page 69, Article 97—*

*Add the following as Note 2 under paragraph 46 (b) :—*

Note 2.—The above rate for peons in the Bombay City is applicable to the peons of Members of Council, the High Court, Secretaries to Government, Commissioners, including the Commissioner and Judicial Commissioner in Sind and the Commissioner of Customs, Salt, Opium and A'bkári.

(G. R., F. D., No. 1918, dated 16th April 1907.)

(No. 119, dated 13th August 1907.)

*For the word "Peons" in line 1 of paragraph 46(c) substitute the words "petty officers" and cancel the entry "Peons—Rs. 20" below the paragraph 46(c).*

(G. R., F. D., No. 1918, dated 16th April 1907.)

(No. 119, dated 13th August 1907.)

*Page 69, Chapter 6, paragraph 45 of Article 97—*

*Add the following to clause "J" inserted by Correction Slip No. 256 :—*

They should also be allowed a biennial allowance of Rs. 15 each for a turban, a kamarband and light cotton clothing.

The peons in the office of the Agent to the Governor, Káthiáwár, should be allowed a biennial allowance of Rs. 15-8-0 as shown below :—

Rs. 12   0   0   For making up the coat and for any other local purchases of clothing.

„   3   8   0   For a turban.

---

Rs. 15   8   0

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(*Vide* G. R., F. D., No. 3588, dated the 4th October 1913.)

Page 69, Article 97, paragraph 46—

*Add* the following new clause (n):—

(n) The three peons sanctioned for the Weaving Assistants to the Registrar, Co-operative Credit Societies, Bombay Presidency, should be allowed clothing on the scale allowed to peons of Mámlatdárs and other Táluka Offices.

(Government Resolution, General Department, No. 3457, dated 2nd May 1913 : Ind. No. T. All.—606.)

39, *Article 97*, paragraph 46 (b)—

*Add* the following as note 4 under this paragraph:—

“*Note 4.*—Chaukidárs and farashes in Commissioners’ offices should be treated, as regards the supply of clothing, in the same way as peons in those offices.”

(G. R., R. D., No. 1738, dated the 17th February 1909; Ind. T. A. III—3776); Financial Endst. No. 1013, dated the 8th March 09; Ind. No. T. A. III—3874.)

(No. 184, dated 22nd March 1909.)

e 69, Article 97, paragraph 46 (c)—

*Add* the following as note 3 under this paragraph :—

“ *Note 3.*—The concession referred to in note 1 in regard to supply of turbans for head peons and peons at the Presidency Town extended to all peons who are employed at Karáchi (including those of offices which remain during the monsoon months in Karáchi).”

(G. R., F. D., No. 3525, dated 24th August 1908 ; T. A. IV., 1775.)

(No. 166, dated 3rd November 1908.)

No. 143.

*Page 69, Article 97, paragraph 46—*

*Add the following new clause:—*

(i). The peon in charge of the Traveller's Bungalow at Sholápur should be allowed cheap cotton clothing as in the case of Mámlatdár's peons.

(G. R., R. D., No. 12197, dated 10th December 1907: Ind. No. T. A. 4169).

(143, dated 13th January 1908.)

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cloth required being supplied on indent *biennially* by the Superintendent of Stationery :

	<i>Biennial.</i>		Peon.	Petty officer.
			Rs.	Rs.
(Maxima)...	Mofussil	...	4½	9
	Bombay	...	12	20

*Note.*—The above grants do not include cost of turbans which may be purchased for peons at the Presidency town at the rates given below :

		Rs.	a.	p.
Turban for Head Peons	...	6	8	0
Do. Peons	...	3	8	0

- (c) Peons of Members of Council, the High Court, Secretaries to Government, Commissioners, including the Commissioner and Judicial Commissioner in Sind, and the Commissioner of Customs, Salt, etc., are allowed *biennially* :

Peons—Rs. 20. } Including the cost of cloth and of  
 Petty officers—Rs. 60. } turbans.

*Note.*—The Mukadam of the Secretariat, and the Resident Doorkeeper and general Custodian of the Public Works Department, Secretariat, each should be considered a petty officer of peons. The Examiner of Public Works Accounts and the Oriental Translator should be regarded as attached to the Public Works Department and the Political Department of the Secretariat, respectively. The peons of the Commissioner in Sind's printing press are considered for this purpose as attached to his office.

- (d) Hamáls of the Secretariat and Record Offices, Faráshes of Commissioners, Tindal and lascars on the establishment of the Commissioner in Sind, and peons of Mámlatdárs and Subordinate Judges (provided the expenditure can be met without any increase of contract grants) are allowed Rs. 4 annually for the purchase of cheap cotton clothing, and hamáls and pankáwáls of the High Court, Rs. 3 per annum for cheap cotton clothing.
- (e) The peons of the Government Pleader, High Court, may be supplied with cloth at Rs. 8 per peon biennially at Government expense.
- (f) The two chobdárs attached to the office of the Agent for Sardárs in the Deccan are allowed Rs. 50 each biennially exclusive of cost of cloth.
- (g) Faráshes (of Collectors and Mámlatdárs) and tent-pitchers, whatever the actual work on which they are employed, may be ranked below peons; and as regards clothing, they, as well as permanent tent-pitchers, should be classed with Mámlatdárs' peons and allowed Rs. 4 annually for cheap cotton clothing. The faráshes of the District and Subordinate Judges' Courts may be allowed Rs. 4 annually, they being supplied at the discretion of the District Judges with cheap cotton clothing annually at Rs. 4 or with woollen clothing biennially at Rs. 8, provided the cost is met without an increase to the contract grant.

47. Heads of offices may supply woollen instead of cotton clothing so long as the cost does not exceed the grant sanctioned by Government.

48. Clothing cannot ordinarily be supplied to temporary peons, unless there is a prospect of the continuance of their employment for two years, in which case clothing may be allowed with special sanction.

49. Indents on the Superintendent of Stationery for cloth should be submitted through the Accountant General, on General Form No. 166E. (to be obtained from the Government Central Press), and should state distinctly the numbers of haváldárs, náiks, peons, faráshes, etc.

50. The charges on account of clothing to peons, etc., are to be defrayed from contract grants in all cases in which such grants are allowed, and should be supported by sub-vouchers.

51. The clothing of peons of Local Fund Account offices and of the President, District Local Boards, should be supplied at the cost of the Local Funds concerned.

52. The rules prescribed by Government for Provincial offices have been extended to the Imperial offices in Bombay, including the peons attached to the Bombay Dockyard, on the condition that, as a rule, only peons in attendance on gazetted officers will be supplied with liveries. Peons of all descriptions employed in the office of the Accountant General, Bombay, and the Currency Office, Bombay, are allowed liveries. Peons attached to the Bombay and the Karáchi Customs Houses who are not in attendance on gazetted officers, may be supplied with liveries, the cost of liveries supplied to such of them as are employed at private bandars being recovered from the private companies concerned. Amaldárs and peons in the Karáchi Customs House may be allowed urbans and kamarbands. The haváldárs and peons on the Bombay Mint establishment are allowed liveries, blankets, etc., at a cost not exceeding Rs. 15-2-0 a year per haváldár and Rs. 12-2-0 a year per peon or policeman. The persons employed under the Political Resident and the Registration Department, at Aden, are allowed Rs. 13 each annually including the cost of cloth.

53. Kámblis and umbrellas for peons can be purchased at the discretion of heads of offices, if the cost can be met from contract grants. Officers in the mofussil who have no contract grants, may purchase umbrellas yearly or kámblis every other year at a cost not exceeding annas 14 and Rs. 2-4-0 respectively.

In Sind great coats or posteens can be supplied to peons at a cost not exceeding Rs. 10 in five years, in lieu of the kámblis supplied to the peons in the Presidency Proper.

54. Menial servants other than peons are not entitled to liveries, kámblis or umbrellas at the expense of Government. In Bombay all peons and menial servants who are provided with liveries may be provided with blankets and umbrellas every monsoon. The Hamáls of the Government Observatory, Colába, are allowed kámblis as a special case.

#### XIV.—CLOTHING, POLICE AND SALT DEPARTMENTS.

55. The accounts and estimates will record the *net* cost to Government for "Clothing" charges of policemen and peons of the Salt Department, the deductions from the pay of the men on account of clothing being treated in the accounts as "Recoveries of Service Payments" of clothing expenditure.

56. The annual capitation grant for clothing to District Police has been fixed by Government, for European Constables, Poona, at Rs. 24, and policemen of the grade of Head Constable, First Class and downwards, at Rs. 10, in Sind, and Rs. 6, in other places. In the Salt Department it is Rs. 5-8-0 per man. As regards Presidency Police, a clothing grant of Rs. 45 per annum has been



Page 70, Article 97—

*Add* the following as paragraph 52-D to Article 97 :—

52-D “The crew of the launch of the Port Health Department, Karáchi, should be supplied biennially with warm clothing on the following scale, in addition to the summer clothing at Rs. 4 per head per annum sanctioned in Government Resolution, Financial Department, No. 3742, dated 2nd October 1906 :—

- 1 Blue woollen cap at annas 8.
- 2 Blue jerseys at Re. 1 each.
- 1 pair blue woollen serge trousers at Rs. 3 per pair.

(Government Resolution, Financial Department, No. 2186, dated 3rd July 1911).

(No. 242, dated 26th July 1911.)

*Page 70, Article 79, para. 52—*

Add the following :—

The scalesmen employed at the import sheds at the Prince's and Victoria Docks are to be supplied with uniforms (three blue drill suits, two caps, brass buttons, and a belt each), costing in all Rs. 400 biennially.

(*Vide* G. I., Dep. of Com. and Ind., No. 2644—44, dated 5th April 1906, embodied in the preamble to G. R., R. D., No. 3865, dated 21st April 1906.)

(No. 52, dated 16-5-06.)

No. 40.

After the word 'liveries,' in the 6th Line.  
Applied to the three peons in the office  
currency, Karachi.  
, dated 20th February 1906.)

No. 129.

*Page 70, para. 53 (a), Article 97—*

Add the following as a note below paragraph 53 (a) :—

*Note.*—In Sind Kamblis may be purchased at a cost not exceeding Rs. 2-8-0 each instead of Rs. 2-4-0 each every two years.

(G. R., F. D., No. 3354, dated the 14th August 1907. Ind. No. IV, 1858).

(No. 129, dated 17-9-07).

No 39.

*Page 70, paragraph 53—*

Mark the first clause (a) and the second clause (b) and add the following words after the word “peon” in the first line of the second clause:—  
“including farashes”.

(*Vide* G. R., F. D., No. 638, dated 14th February 1906.)

Substitute the following for the first sentence and clause (a) of this para. :—

56.—The Capitation Grant for clothing to Police has been fixed by Government as follows :—

(a) District Police (Presidency Proper).

(1) Foot Police—

(i) Head Constables on pay exceeding Rs. 20 per mensem—Rs. 6 per head per annum.

(ii) Head Constables and Constables on pay not exceeding Rs. 20 per mensem—Rs. 10 per head per annum.

The above rate is applicable to the Agency Police.

(2) Mounted Police Rs. 16 per annum.

(3) European Sergeants (Foot and Mounted)—Rs. 48 per annum.

The Capitation Grant for European Police should be amalgamated with the clothing fund for Native Police.

*Add* the following as clause (c) under paragraph 53.)—

Warm clothing can be supplied to the Peons and Ramoshis of the Hyderabad Agricultural School under the orders of the Commissioner in Sind.

(*Vide* G. R., R. D. No. 699, dated 23rd January 1907 and G. R., R. D. No. 2850, dated 18th March 1907 : Ind. T. A. IV.—4735.)

(No. 99, dated 12th April 1907.)

No. 279.

*Page 70, Article 97, paragraph 46—*

*Add the following new clause :—*

The supply of clothing to the mechanical engineer in charge of the refrigerating plant of the Grant Medical College, Bombay, has been sanctioned at an annual expenditure of Rs. 17.

G. R., F. D., No. 4294, dated the 14th October 1914.



# No. 41.

Add the following as Article 52-A on page 70 of the Bombay Treasury Manual :—

Government of India have sanctioned the following scale for the supply, biennially, of liveries to the peon establishment of the Baroda Residency :—

				Rs.
10	Peons at Rs. 20 each	...	...	200
2	Chobdárs at Rs. 60 each	...	...	120
1	Jamádár at Rs. 80	...	...	80

No. 244.

Page 70, Article 97, paragraph 54.

*Insert a note—*

NOTE.—The rate fixed for umbrellas is Rs. 1-4-0 each (Government Resolution, Financial Department, No. 3032, dated 22nd September 1911).

(No. 244, dated 7th October 1911.)

No. 278.

*Page 70, Article 97, paragraph 54—*

The Night Rámoshi and the two Hamals at the Gokuldas Tejpal Hospital, Bombay, are allowed an annual supply of umbrellas Kámblis.

G. R., F. D., No. 5557, dated 21st December 1914.

No. 288.

*Page 70, paragraph 54—*

*Insert at the end the following note:—*

*“Note.—The word liveries in line 3 is intended to include any clothing (whether woollen or cheap cotton) supplied to menials at Government expense.”*

*(Vide A. G.'s order, dated 25th August 1915, on letter No. 423, dated the 28th July 1915, from the Prothonotary High Court: Ind. No. P.—1588).*

## Chapter 6, page 70—

*Substitute* the following for the last sentence of paragraph 52 of Article 97, regarding the peons at Aden :—

The following peons employed in the Aden Residency are allowed clothing at the rate of Rs. 15 per head per annum including the cost of cloth :—

Salt Department	...	...	1 Havaldár, 1 Weighman, 4 Peons.
Abkari Department	...	...	2 Havaldárs, 1 Náik and 15 Peons.
Income Tax	...	...	2 Peons.
Registration Department	...	...	1 Peon.
Shipping Office	...	...	1 Peon.
Treasury Office	...	...	1 Havaldár and 6 Peons.
Residency Office	...	...	1 Havaldár, 1 Hamál and 9 Peons.
Arabic Department	...	...	3 Peons.
Assistant Resident, Perim	...	...	1 Peon.
Court of the Resident, Aden	...	...	1 Havaldár and 5 Peons.
Cantonment Magistrate's Department	...	...	4 Peons.
Trade Registration Department	...	...	3 Peons.
Educational Department	...	...	3 Peons.
Civil Hospital Establishment	...	...	1 Peon.

*Add* the following as paragraph 52-B to Article 97 at page 70.

Government have sanctioned the following scale of cost of liveries; to be supplied annually to the following establishments at Aden :—

Aden Residency gig crew	... Rs. 9 per head.
Perim Residency boat crew	... „ 10 „
Port Surgeon's Steam Launch Succani and Lascar ...	... „ 13-2-0 each.
Driver and Stoker ...	... „ 8-7-2 „

*Vide* G. R., F. D. No. 942, dated 20th February 1907.)

(No 98, dated 2nd April 1907.)

No. 264.

*Page 70, Article 97, paragraph 53—*

*Add the following as a new clause:—*

61

(c) The rate for the purchase of umbrellas for mofussil peons other than those for whom capitation grants have been sanctioned in Government Resolution, Financial Department, No. 3535, dated 1st October 1913, is raised from annas 14 to Rs. 1-4-0.

(G. R., F. D., No. 3576, dated 3rd October 1913.)

*Add* the following as paragraph 52 C to Article 97 at page 70 :—

“ Government have sanctioned the supply of clothing to the peon of the Shipping Office at Aden on the scale allowed to other Residency peons, *viz.*, not exceeding Rs. 13 per annum (including the cost of cloth), the cost being paid from the Shipping Master's Contingent Grant.”

(*Vide* G. R., F. D., No. 185, dated 17th January 1910 ; Ind. No. T. A. III—3433.)

(No. 203, dated 23rd February 1910.)



*Add* the following as paragraph 52-B :—

“ 52-B.—The Peons of the Karáchi Currency Office are allowed clothing on the following scale, under the orders contained in G. I., F. D., No. 504-Ex., dated 28th January 1909 :

Rs. a. p.

4    0    0    each biennially for the purchase of summer clothing.

6    8    0    for the head peon. }  
3    8    0    for each peon.    } biennially for the purchase of turbans.”

Add the following to para. 52-A. on page

“ The Boat Establishment consist  
lascars serving under the A'bkári Inspect  
Kolába District may be given clothing bie  
Rs. 5 per man, the cost being met fro  
Collector under '7. Excise.' ”

(*Vide* G. R., F. D., No. 1693, datcd 12th

(No. 58, dated 26-5-06.)

No. 199.

*Add* the following to the last sentence of paragraph 52 to Article 97, page 70.

(G. R., F. D., No. 4139, dated 28th November 1891, T. A. I.—2256 ; G. R., F. D., No. 4081, dated 14th October 1892, T. A. I.—1836) and Government of India, Foreign Department letter No. 51-E. B., dated 5th January 1906, received under F. D., Endt. No. 162, dated 10th January 1906 ; Ind. No. T. A. III—2689.)

(No. 199, dated 10th March 1910.)

*Add the following as clause (d) under this paragraph :—*

“ All heads of offices in the Karáchi District are authorized to ply peons serving under them either with great coats at a cost not exceeding Rs. 10 in five years or with summer clothing costing Rs. 4 every years as they consider best, provided that all peons in the same office shall have either great coats or summer clothing and the cost is met from contract grants.”

(G. R., F. D., No. 3525, dated 24th August 1908 ; T. A. IV., 1775.)

(No. 167, dated 3rd November 1908.)

55. The accounts and estimates will record the *net* cost to Government for "clothing charges" of policemen and peons of the Salt Department. The cash receipts on account of clothing in the case of the Police and the Salt Departments and the deductions from the pay of the peons of the Salt Department will be treated in the accounts as "Provision of Service Payments" "of clothing expenditure."

• 56. The capitation grant for clothing to Police has been paid by Government as follows:—

(a) *District Police (Presidency proper).*

- |  |                            |
|--|----------------------------|
| (1) Foot Police (of the grade of Head Constables, 1st class and downwards) ... | Rs. 10 per head per annum. |
| (2) Mounted Police ...   | Do.                        |
| (3) European Constables (Poona and Ahmedabad) ...                              | Do.                        |

(b) *District Police (Sind).*

- |  |        |     |
|--|--------|-----|
| (1) Head Constables, 1st class and downwards ... | Rs. 10 | Do. |
|--|--------|-----|

(c) *Presidency Police (Bombay).*

- |  |                            |
|--|----------------------------|
| (1) European officers below the rank of Superintendent ... | Rs. 45 per head per annum. |
|--|----------------------------|

Native Foot Police—

- |  |        |     |
|--|--------|-----|
| (2) Officers of and above the rank of 2nd class Havaldars ...  | Rs. 10 | Do. |
| (3) One Jamadar of the Armed Police ...                        | Rs. 15 | Do. |
| (4) Policemen of and below the rank of 3rd class Havaldars ... | Rs. 17 | Do. |

Native Mounted Police—

- |   |        |     |
|---|--------|-----|
| (5) Officers above the rank of Constables ... | Rs. 10 | Do. |
| (6) Risaldar ...                              | Rs. 20 | Do. |
| (7) Constables ...                            | Rs. 28 | Do. |

56-A.—In the Salt Department the annual capitation grant for clothing is Rs. 5-8-0 per man. This grant is supplemented by deduction from pay.

56-B.—The estimates should be prepared on this ratio, unless there is a distinct sanction of Government to the contrary in any special case.

No. 241.

Page 70, Article 97—

*Add* the following to para. 52-B inserted by correction slip No. 98, dated the 2nd April 1907.

The Establishment for the State carriages of the Aden Residency has been allowed the supply of liveries on the following scale:—

2 Coachmen at Rs. 30 each per annum	... Rs. 60
-------------------------------------	------------

2 Footmen at Rs. 20 each per annum	... „ 40
------------------------------------	----------

[Government of India, Financial Department, No. 3754-Ex., dated 21st June 1911].

(No. 241, dated 22nd July 1911.)

No. 240.

Page 70, Article 97, paragraph 52—

*Insert* the words “the Income-tax Department” after the word “Resident” in line 14 of paragraph 52.

(Government Resolution, Financial Department, No. 1619, dated 9th May 1911).

(No. 240, dated 24th May 1911.)

No. 243.

File 97—

Following to paragraph 54 of Article 97 :—

amáls and Mális attached to the Separate Department of the  
that are allowed Kámblis and umbrellas.”

3, dated 28th July 1911.)



No. 58.

Add the following to para. 52-A on page 70 :—

“The Boat Establishment consisting of two tindals and two lascars serving under the A'bkári Inspectors of Alibág and Pen in the Kolába District may be given clothing biennially at a cost not exceeding Rs. 5 per man, the cost being met from the contract grant of the Collector under '7. Excise.'”

(*Vide* G. R., F. D., No. 1693, dated 12th April 1906.)

(No. 58, dated 26-5-06.)

Add the following new paragraph :—

56-C.—*Clothing to the crews of the Customs and Salt Departments.*

Clothing should be supplied to the Lascars Establishment of the Customs and Salt Departments as under :—

	12 monthly men.	8 or 9 monthly men.
Salt Department ...	97	133
Bombay Customs Department	75	...

*Fair Season Clothing.*

- 1 red fez, Re. 1 each.
- 2 white pairans (cotton), annas 12 each.
- 1 red kamarband 4 yards, at 4 annas a yard.
- 2 blue cotton trousers, annas 12 each.

*Foul Season Uniform.*

- 1 blue woollen cap at annas 8 each.
- 2 blue jerseys at Re. 1 each.
- 1 blue serge trousers, full wool, Rs. 3.

Both fair and foul weather uniform should be given to the 12 monthly men and fair weather uniform only to the 8 or 9 monthly men. The uniform for the fair weather should be supplied annually and that for the foul weather biennially.

(G. I., F. & C. D., No. 484-Ex., dated 25th January 1902 : Ind. No. T. A. IV.—2522, and G. R., F. D., No. 687, dated 13th February 1902 : Ind. No. T. A. IV.—2726.)

(No. 120, dated 12th June 1907.)

56-D.—Six lascars belonging to the Bombay Customs Department working in the monsoon on the boarding launches should be supplied at an annual cost of Rs. 33 with rain coats and sou'westers (oil-skins) at Rs. 3-8 and Rs. 2, respectively.

(Letter No. 1084-12, dated the 1st February 1907, from the G. I., Department of Commerce and Industry, received with G. I., F. D., No. 854-Ex., dated the 9th February 1907 : Ind. T. A. IV.—4137, also cited in G. R., R. D., No. 1907, dated the 22nd February 1907 : Ind. T. A. IV.—4436.)

(No. 120, dated 12th June 1907.)

sanctioned to all European Officers below the rank of Superintendent, and of Rs. 5 per annum to all Native Officers from Jamádárs downwards. The estimates should be prepared on this ratio, unless there is a distinct sanction of Government to the contrary in any special case. The Government grants as shown above are supplemented by deductions from pay as fixed in various Government orders.

57. In calculating the grant, it must be borne in mind that the Police Department is allowed to vary the proportion of the annual grant availed of in any year, so long as the total capitation grant allowed in a quinquennial period does not exceed five times the grant allowed for each year. The balance of the grant, if any, remaining unspent at the end of each quinquennial period, lapses to Government. The same rule applies to the Salt Department, but the period has been fixed at six years.

58. The capitation grant for the Police Department is calculated on the sanctioned strength of the police. From extra and punitive police a recovery of 8 annas per month in the Presidency proper and Re. 0-13-4 a month in Sind, is made monthly and treated as other clothing receipts, being taken by deduction from charges.

59. The transactions on account of clothing will, however, though dealt with in the accounts and estimates as *not* expenditure, continue to be accounted for to the Accountant General in the Treasury Accounts and payment vouchers as at present; that is to say, the deductions on account of clothing will continue to be made from the establishment bills, and any sums recovered in cash will of course be paid into the Treasury.

60. All expenditure on clothing will be drawn from the Treasury in gross, and be fully vouched for in accordance with the rules laid down in Chapter 6 of the C. A. C., but the Police (or Salt) Department will be entitled to spend the Budget grant *plus* the receipts of the year. To suit this arrangement separate bills for clothing charges must be prepared in addition to those for other contingent charges, in Form 12 of the C. A. C., a memorandum being attached to each monthly bill showing how the grant stands, thus:

*State of Grant.*

				Opening Balance.	Receipts.	Payments.	Closing Balance.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April	...	...	...	* 1,000 0 0	10 0 0	.....	1,010 0 0
May	...	...	...	1,010 0 0	10 0 0	40 0 0	980 0 0
June	...	...	...	980 0 0	12 0 0	12 0 0	980 0 0
July	...	...	...	980 0 0	10 0 0	500 0 0	490 0 0
August	...	...	...	490 0 0	10 0 0	.....	500 0 0
September	...	...	...	500 0 0	10 0 0	+60 0 0	50 0 0
October	...	...	...	50 0 0	12 0 0	.....	62 0 0
November	...	...	...	62 0 0	10 0 0	10 0 0	62 0 0
December	...	...	...	62 0 0	10 0 0	.....	72 0 0
January	...	...	...	72 0 0	10 0 0	.....	82 0 0
February	...	...	...	82 0 0	10 0 0	.....	92 0 0
March	...	...	...	92 0 0	10 0 0	80 0 0	22 0 0
Total	...	...	...	* .....	124 0 0	1,102 0 0	.....

\* The Budget grant, original figure.

† Invoice from India Office—vide Accountant General's No. , dated

61. The figures given in the illustration show—

				Rs.
(1) Budget grant	...	...	...	1,000
(2) Receipts	...	...	...	124
				<hr/>
(3) Total allotment	...	...	...	1,124
(4) Spent	...	...	...	1,102
				<hr/>
	Balance	...		22
				<hr/>

62. In the accounts of the Accountant General, however, the charge will appear Rs. 978 only, *viz.*—

				Rs.
Amount spent	...	...	...	1,102
Recoveries	...	...	...	124
				<hr/>
	Net Charge	...		978
				<hr/>

63. Except when the custom of the district requires that articles obtained from the clothing grant should be the property of the men, the sale-proceeds of articles purchased from this source should be credited to the clothing grant.

#### XV.—BOOKS AND PUBLICATIONS.

64. Attention is invited to the stringent orders of the Government of India quoted in Government Resolution, General Department, No. 941, dated 5th March 1889, prohibiting the purchase of Books and Publications—News-papers and Periodicals included—without the specific and previous sanction of Government in each case.

*Note.*—All Judicial Officers who are allowed special allotments for the purchase of law books for their library, are exempt from the operation of the rule requiring the previous sanction of Government for purchases of books and publications, subject to the condition that the books shall be only such as are suitable to a Law Library and that the sanctioned budget allotment for this purpose is not exceeded.

65. When the sanction of Government is given for the purchase of a book or publication which is periodically published, *e. g.*, the *Times of India* Calendar or Railway guides, the sanction of Government is held to continue until it is withdrawn by Government, unless the sanction is distinctly limited to the purchase of a specific issue of such periodical only. In some cases Government authorise the purchase of books, &c., on the condition that the amount should be paid for from the contract grant. In such cases the amount should be drawn in the detailed contingent bill form as a special contingency, and charged to the contract grant and details given in the bill of contract contingencies.

Railway publications required for the preparation and checking of bills containing Railway charges can be purchased out of contract grants. Officers who have no contract grants may purchase such publications out of their contingencies grants for the purposes referred to.

*Note.*—The number and date of the Government Order sanctioning the purchase should invariably be quoted in the bill in which the amount is drawn.

66. It is the desire of Government that all Controlling Officers should, when inspecting the contingent register, see that all purchases of books and publications are authorized by the specific sanction of Government.

No. 30.

*Page 72, Article 97, para. 64—*

Number the present note as 1 and add the following as note 2 :—

*Note 2.*—The Director of Land Records and Agriculture, the Deputy Director of Agriculture and the Special Assistant, Agricultural Department in the Bombay Presidency, have each been authorised to purchase up to a limit of Rs. 100, in the year and without the special sanction of Government, publications of which the cost does not exceed Rs. 2 each.

*Page 72, Article 97, para. 64—*

Add the following new note:—

Note 3.—The Director of Public Instruction, Bombay, is authorised to purchase, without the previous sanction of Government, books on educational subjects, whether published in India or out of India, required for his own use and for the use of Educational Inspectors, provided that the expenditure on this account is kept within the limit of Rs. 500 a year.

(G. I., F. D., No. 5119 Ex., dated the 12th September 1905, and G. R., Edl. D., No. 1843, dated 5th October 1905.)

(No. 49, dated 9-5-06.)

67. The rules of the Government of India regulating the purchase of books, newspapers, etc., were by paragraph 2 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 2980, dated 25th August 1884, made applicable to such purchases at the cost of Incorporated Local Funds, but *Local Boards* in the Bombay Presidency have been authorised to purchase books and newspapers and other periodicals required for their use without the sanction of Government.

#### XVI.—RATES AND TAXES.

68. The following revised rules for the better regulation of the payment of all Municipal property taxes on Government buildings have been prescribed in Government Resolution, Public Works Department, No. 318 A—1193, dated 27th July 1892, with effect from 1st January 1892:—

I. (a)—All Municipal property taxes, including the general, water and halálkhor taxes, on buildings belonging to Government, except Military buildings (for which there are special rules) and those occupied as residences (*see* Rules III—V below), shall be paid by, and debited to, the Department concerned.

(b)—But in any case in which a lump sum is paid for all Government buildings, as in the Presidency town of Bombay, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department.

II. When the lump sum paid in lieu of the general tax on Government buildings includes (as in Bombay) buildings used as residences, for which rent is paid; the \* proportionate amount on account of such residences shall be paid by the tenant, and shall be exclusive of, and be added to, the house-rent fixed by Government, or other sanctioning authority (except in cases regulated by Rule III), and shall be recovered from the tenant by a *pro tanto* enhancement of rent.

The other property taxes, *viz.*, water and halálkhor taxes, shall be paid by the tenant direct to the Municipality or authorities concerned, except in cases where the actual collection is made by Government Officers under arrangements with the Municipality; in such cases the collection would be made in the same manner as the house-rent, by deduction from salary or otherwise.

III. In the case of residences occupied by Government Officers in virtue

† Example.			
Pay of Officer, Rs. 1,000.			
	Rs.	Rs.	Rs.
Rent	50	97	100
General tax	5	5	5
	55	102	105
	—	—	—
No reduction.	Reduction Rs. 2.	Reduction Rs. 5.	

of their appointments, a reduction will be made in the rent for the amount † payable on account of the general tax only. But such reduction should be allowed, or proportionately

allowed, only when the rent *plus* the general tax amounts to more than 10 per cent. of the salary and local allowances of the occupant.

\* Note.—In the Presidency town the proportionate amount will be 8/10ths of the general tax on the rateable value as given in the Assessor's award.

IV. No reduction on account of general tax should be allowed when public buildings are let to private individuals, or are not occupied, in the terms of the foregoing rule, as official residences.

V. In the case of a building occupied partly as an official residence, and partly as a Government office, the tax should be paid by the officer occupying, in proportion to the value of the quarters, as compared with that of the office, except as to taxes which are payments for service, such as water-rate and halálkhor cess, etc., which should be charged, when a complete distinction is not possible, on the basis of a fair and not excessive estimate, which should be framed by the Executive Engineer in charge of the building.

VI. The responsibility for the acceptance of the assessment in the case of public buildings falling under rules I and V rests with the Executive Engineer in charge, and all such charges should be supported by his certificate, either accepting the assessment, or stating that all legal means have been or are being taken to have excessive assessments reduced; the payment will be arranged by the Department concerned.

*Note.*—See Circular No. 3642, dated 14th October 1891, issued in the General Department.

VII. No Municipal tax is leviable on public buildings situated in a cantonment.

VIII. These orders will not apply to tenants of Government quarters now in actual occupation, who have been allowed to occupy on any special or implied understanding as regards payment of Municipal rates and taxes.

IX. All buildings in the Presidency town of Bombay occupied by Government on behalf of the Police (and for the maintenance charges of which the Municipal Corporation of the City of Bombay are liable to pay a proportion fixed by Government) should be reserved for special treatment.

69. The following rules regarding Municipal taxation in the Presidency town of Bombay have been laid down in G. R., P. W. D., No. 314 A—1236, dated 2nd August 1894, supplementary to those embodied in G. R. No. 318 A.—1193, dated 27th July 1892:—

(a) Whenever free quarters are provided in Government buildings in Bombay for any Government servant, the Municipal general tax for the quarters so provided will be borne by Government.

(b) Water and halálkhor taxes will be recoverable, except in cases in which special exemptions have been granted, from residents in those Government buildings which are used partly as offices and partly as residences. These taxes, if charged according to quantity, in the case of water, or according to service rendered, in the case of halálkhor charges, may be either levied direct from the tenant, or if paid by Government, may be recovered from the tenant.

(c) If the taxes are in any cases to be levied at a percentage charge on the assessed rental value of the property, the amount to be paid by the tenant, should be fixed on a basis of fair rent by the Executive Engineer. In fixing a fair rent, the Executive Engineer will be guided by the extent of the accommodation, and its value will be estimated at the market rate for similar accommodation, with any customary deductions; but in cases in which Mr. Stevens has given



Substitute the following for this para. :—

71. The Rules regarding the supply of tents to District Officers at Government expense are as follows :—

(1) Collectors (including Deputy Commissioners in Sind and the Collector of Salt Revenue) ... ..Rs. 900 every 12th year.

(2) Assistant and Deputy Collectors in charge of sub-divisions, the Assistant Collector of Salt Revenue in charge of the Northern Frontier, the Superintendent of Land Records and Agriculture in Sind, and the Talukdāri Settlement Officer ... ..Rs. 500 do.

The standard scale prescribed above is intended to include the cost of the tents together with the railway and other charges for conveying them from the factory to their destination, but not the cost of annual repairs, which should continue to be paid from the contract grants. Collectors are at liberty to distribute at their discretion the total grants available for their districts according to the standard scale or the special orders passed by Government sanctioning an excess over that scale in particular cases; it is not necessary to spend on the Collector's or on the Assistant or Deputy Collector's tents exactly the sums prescribed for each, provided that the total grant sanctioned for the district is not exceeded and that cheap and flimsy tents are not purchased. Commissioners are expected to see that in districts in which the need for the tents falls short of the standard scale the expenditure is kept below the limit laid down in that scale.

The following rules should be observed by all officers purchasing tents for their offices :—



(a) Purchase of a new set of tents will not be allowed until a certificate is furnished that the old set is unserviceable and a full explanation given of the circumstances in which it is proposed to replace any tent which has not been twelve years in use.

(b) The purchasing officer will be held responsible for buying any cheap and flimsy tent which is not likely to remain serviceable for the full period of twelve years. Tents of the class of those manufactured at the Elgin Mills, Cawnpore, should ordinarily be purchased, but officers in Sind may also deal with the firm of Messrs. Rooldoo and Mohammed Din, Lahore, provided they are satisfied that the materials used are equally good.

(Vide G. R., F. D., No. 3467, dated 23rd October 1903, and No. 3591, dated 20th October 1904.)

71-A.—Commissioners are allowed tents at a cost not exceeding Rs. 1,000 once in six years.

(Vide G. R., F. D., No. 83, dated 8th January 1880.)

71-B.—District Judges in the Bombay Presidency (including Sind) are allowed a sum not exceeding Rs. 800 for tents not oftener than once in every twelve years.

Vide G. R., F. D., No. 1288, dated 17th April 1875; G. R., J. D., No. 75, dated 28th October 1881; and

*Page 75, Article 97, paragraph 71-C—*

*Add* the following in the continuation of the 1st entry below :  
Suprintendents:—

With a bath-room 6'  $\times$  6'  $\times$  6'.

(G. R., J. D., No. 6680, dated 10th December 1907 :  
No. T. A. M.—1393, and F. D. Endorsement No. 233, dated  
January 1908 : Ind. No. T. A. M.—1490).

(No. 145, dated 14th January 1908).

ASSISTANT SUPERINTENDENTS OF POLICE.

*For personal use.*

- 1 12 Foot Hill Tent with one bath-room 6' x 6' x 6' with flat roof (living).
- 1 12 Foot Bechoba with one bath-room 6' x 6' x 6' with flat roof (sleeping).
- 1 10 Foot miniature Swiss Cottage (office).
- 2 10 Foot servants' pal.
- 1 4 Foot necessary tent.

*For Office Establishment.*

- 1 12 Foot Bechoba (clerks).
- 1 15 Foot servants' pal for sepoy.

DEPUTY SUPERINTENDENTS OF POLICE.

- 1 12 Foot Bechoba (office).
- 1 10 Foot Swiss Cottage (living).
- 1 15 Foot servants' pal.
- 1 4 Foot necessary tent.

SIND.

*Deputy Inspector-General of Police.*

- 2 Single pole tents 16 x 16 with 4' verandahs and 1 bath-room each.
- 2 Necessary tents.
- 3 Servants' routines 10 x 10.

*Office Establishment.*

- 1 Hill Tent 10 x 10 with sybans.
- 1 Orderly's pal 15 x 15.

*District Superintendents of Police.*

- 1 Single pole tent 16 x 16 with 4' verandah and 1 bath-room.
- 1 Single pole tent 14 x 14 with 4' verandah and 1 bath-room.
- 1 Necessary tent 4' x 4'.
- 3 Servants' pal 10 x 10.

*Office Establishment.*

- 1 Hill Tent 10 x 10 with sybans.
- 1 Orderly's pal 15 x 15.

*Assistant Superintendents of Police.*

- 1 Single pole tent 14 x 14 with 4' verandah and 1 bath-room.
- 1 Hill Tent 12 x 12 with sybans.

- 1 Necessary tent 4' x 4'.
- 2 Servants' pals 10 x 10.

Office establishment same as for District Superintendents of Police costing.

*Deputy Superintendents.*

- 2 Hill Tents 12 x 12 with sybans.
- 1 Necessary tent 4' x 4'.
- 1 Servants' pal.

Tents for the officers in the Presidency Proper should be purchased by the Inspector-General of Police and those for the officers in Sind by the Commissioner in Sind.

The Commissioner in Sind is also authorised to sanction minor deviations from the scale fixed for Sind, on the understanding that the sanctioned limit of expenditure for the district is not exceeded or any cheap and flimsy article admitted.

(Vide G. R., J. D., No. 6807, dated 18th December 1906, No. 100, dated 9th January 1907 and No. 293, dated 15th January 1907.)

71-C.—Police Officers are supplied with tents in the following scale :—

*Bombay Presidency Paper* (including Káthiáwár and the Gujaráti Agencies).

*Inspector-General of Police.*

- 1 14 Foot Hill Tent with both sywans enclosed, bath-room and dhurries.
- 2 12 Foot Swiss Cottage Tents with extra kanat and dhurrie for front verandah.
- 1 12 Foot Swiss Cottage for office.
- 2 Servants' pals, 10 × 10.
- 1 Necessary tent, 4 feet square.

*For Office Establishment.*

- 1 12 Foot Bechoba.
- 1 15 Foot pal for sepoy.

DEPUTY INSPECTORS-GENERAL.

(NORTHERN AND SOUTHERN RANGES).

*For personal use.*

- 1 14 Foot Hill Tent with both sywans enclosed and extra dhurries and one bath-room 6' × 6' × 6' with flat roof (living tent).
- 1 12 Foot Swiss Cottage with extra kanat and dhurri for front verandah (sleeping tent).
- 1 10 Foot miniature Swiss Cottage for office (office tent).
- 2 Servants' pals, 10 feet square.
- 1 Necessary tent, 4 feet square.

*For Office Establishment.*

- 1 12 Foot Bechoba (clerks' tent).
- 1 15 Foot servants' pal for sepoy.

DISTRICT SUPERINTENDENTS OF POLICE.

*For personal use.*

- 1 12 Foot Hill Tent with one bath-room 6' × 6' × 6' with flat roof (living).
- 1 12 Foot Bechoba with one bath-room 6' × 6' × 6' with flat roof (sleeping).
- 1 10 Foot miniature Swiss Cottage (office).
- 2 10 Foot servants' pal.
- 1 4 Foot necessary tent.

*For Office Establishment.*

- 1 12 Foot Bechoba (clerks).
- 1 15 Foot servants' pal for sepoy.

*Page 75, Article 71-C—*

*Substitute* the following for the first 2 entries—below District Superintendents of Police, for personal use—

1—14 foot single pole regulation.

1—12 foot Swiss Cottage with circular bath rooms.

(*Vide* G. R., J. D., No. 1850, dated 26th March 1907, F. D. End. No. 1715, dated 28th March 1907, and Inspector-General of Police letter No. C—421, dated the 30th April 1907).

(No. 100, dated 8th May 1907).

*Page 75, Article 97—*

*Add as paragraph 70-A—*

70-A. The sanction of Government is not required to the payment of Municipal or Cantonment Taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessments certified to as required by article 98 (o) of the Civil Account Code. If, in any case, the Head of a Department or office considers that the assessment is excessive, the matter should be represented by him to higher authorities.

(G. I., F. D., No. 404-A., dated 25th January 1908: Ind. No. T. A. M.—1549.)

(No. 141, dated 8th February 1908.)

separate figures for residential portions in his Municipal assessment valuation, these should be accepted. When the assessable value has been thus determined, the Municipal rates should be calculated on this value.

(d) The following are exempted from the operation of rules (b) and (c), and water and halalkhor charges will not be levied in respect to them :—

(i) Quarters occupied by members of Nursing Establishments of Hospitals.

(ii) Quarters occupied by Custodians and caretakers of Government buildings, and servants employed in connection with Government buildings.

(iii) Quarters occupied by students at Government Colleges.

(iv) Chambers occupied by Barristers, etc., in the High Court.

(v) Stables and Coach-houses in the General Mews.

70. Municipal house-tax will be passed under the Executive Engineer's certificate and without further Government sanction (1) when rent has been sanctioned, (2) when the building belongs to Government. The same rule also applies to water and halalkhor taxes. Where water is charged for by measurement and does not depend in any way on the assessment or the valuation of the premises, a certificate from the Executive Engineer is not necessary. All that is required is the sanction of Government in the department concerned, to the water connection for the building in question being included in the Government water connections. The head of the office occupying the building should, however, in such cases certify that he has checked the quantity of water supplied and found it correct. A similar certificate should be furnished on account of halalkhor tax when the charge is founded on service rendered. If it is desired to challenge the rate at which the total charge is calculated, the officer concerned should take the opinion of the Executive Engineer.

#### XVII.—TENTS.

71. Tents are allowed at Government expense in the following cases :—

G. R., R. D., No. 835, dated 13th February 1873.

G. R., F. D., No. 3467, dated 23rd October 1903.

The Collector of Salt Revenue is allowed a sum not exceeding Rs. 700 every sixth year for the purchase of tents.

Collectors are allowed a sum of Rs. 900 every twelfth year for the above purpose.

Assistant and Deputy Collectors in charge of sub-divisions are allowed a sum of Rs. 500 every twelfth year.

District Judges and Assistant Judges, F. P., at detached stations, are allowed a sum not exceeding Rs. 800 once in eight years.

Commissioners are allowed tents at a cost not exceeding Rs. 1,000 once in six years.

G. R., F. D., No. 1288, dated 17th April 1875; G. R., J. D., No. 2381, dated 24th April 1875, and No. 7164, dated 28th October 1881.

G. R., F. D., No. 83 of 8th January 1880.

72. The scales of tents required for Political Agencies have been fixed by Government as shown below :

Káthiáwár Political Agent and his establishment.

Double pole tent and shamiána for the reception of Chiefs. Single pole tent (16 feet) office tent for the Political Agent to sit and do office work in.

1 single pole tent (16 feet) for his English office.

1 single pole tent (16 feet) for his Vernacular office.

4 rowtis for peons. (Government Resolution, Financial Department, No. 3512, dated 27th September 1883.)

Judicial Assistant and each of the 4 Assistants of the Political Agent.

1 single pole, tent 16' x 16'.

1 Bengal rowti 16' x 14'.

2 servants' Pals, 12' x 12' at a cost of about Rs. 1,200. (G. R., Pol. D., No. 1888, dated 21st March 1891.)

1 single pole tent about 16' x 20' for the Political Agent.

1 single pole tent, 16' x 16', for the office.

1 shamiána for darbárs.

2 rowtis.

2 necessaries.

These would cost about Rs. 2,000. (G. R., F. D., No. 1083 of 16th April 1886.)

The Political Agent, Mahi Kántha, is authorised to purchase a rowti for the use of his escort at a cost not exceeding Rs. 125. (G. R., Pol. D., No. 5176, dated 2nd August 1889.)

73. All these tents are renewable every seven years.

74. Assistant and Deputy Collectors and Assistants to Commissioners are expected to provide the cost of a small office tent from their tentage allowances. The officers noted in the margin should provide accommodation out of their tentage allowances for their establishment when they take them on tour.

Director of Land Records and Agriculture, Deputy Sanitary Commissioners, Talukdári Settlement Officer.

The permanent travelling allowance of the District Superintendents of Police and the tentage allowance to Superintendents and Assistant Superintendents of Survey, include provision for tents for office accommodation.

75. The cost of carriage of tents is chargeable to Government only when the tents are supplied by Government, and are not paid out of tentage allowances.

76. Officers who are furnished with tents by Government are not entitled to new tents merely because the term for which the tents are required



Add at the end of this para. :—

He is also allowed a *Pal* for his Police Guard:

The Assistant Political Agent, Mahi Kantha, is allowed tents as follows :—

1 Single pole tent, 16'  $\times$  16'.

2 Hill tents, 12'  $\times$  12' and 14'  $\times$  14', and 2 *Pals* for his escort.

The Assistant Political Agent, Southern Mahratta Country, is allowed tents on the following scale :—

2 Tents, each 16'  $\times$  16', one for his office and the other for Durbars.

1 Raoti, 16'  $\times$  14', for peons, and two servants' *Pals*.

(*Vide* G. R., P. D., No. 7716, dated 14th December 1904; Finl. Endt. No. 472, dated 3rd February 1905.)

to last has elapsed. The purchase of a new set will not be allowed until it is certified that the old ones have become unserviceable.

#### XVIII.—REWARDS.

77. The orders regarding the grant of rewards of different classes are summarised below:

78. Rules under Section 13 of the Opium Act, 1878:—

(1) When a Magistrate convicts an offender under Section 9 or when a Magistrate orders the confiscation of opium under Section 12 of the Act, the officer prosecuting the case shall, as soon as the case is decided, obtain from such Magistrate a certificate giving the following particulars:—

1. Name or names of offenders.
2. Section under which conviction was had or charge made.
3. Name or names of officers concerned in the detection of the case.
4. Amount of fine imposed.
5. Amount of fine recovered.
6. Quantity of opium confiscated.
7. Date of decision.

The officer to whom the report is submitted shall forthwith forward the same with any remarks or recommendations he may have to make to the Collector of the District in which the offence was committed, or to the Collector of Salt Revenue if the said officer is subordinate to him. The Collector of the District or the Collector of Salt Revenue, as the case may be, may then grant, in such proportion as he thinks fit, to any person or persons who have contributed to the seizure of the opium, or the conviction of the offender, a reward not exceeding the value of the opium or other articles confiscated in the case *plus* the amount of any fine imposed, or may place such aggregate amount at the disposal of the Head of the department, to which belong any officer or officers who may have contributed to the seizure of the opium or the conviction of the offender, and such Head of the department may thereupon award such amount to the person, or distribute it in such proportion as he thinks fit among the persons, whom he may consider to be entitled to reward in connection with such seizure or conviction.

(2) Rewards out of the proceeds of any confiscation ordered under Section 12 of the Act by the Collector or any other officer authorised by Government in this behalf, may be granted, or placed at the disposal of the Head of the department concerned, by the Collector or such other officer in accordance with the procedure laid down in rule 1 above.

(3) Every order for reward shall state exactly the sum of money awarded as a reward from—

- (a) the value of the opium and other articles confiscated in the case, and
- (b) the amount of fine imposed.

(4) For the purpose of determining the amount of reward under head (a) of rule 3 above, the value of the opium shall invariably be calculated at the rate of Rs. 8 per lb., unless the officer passing the order considers the opium to be decidedly valueless, and the value of other confiscated articles shall be appraised by him at his discretion.

(5) Immediately after an order for a reward is passed, the officer passing the order shall issue a warrant on the Treasury for the prompt disbursement of the amount of reward adjudged under the head (a) of rule 3 above, and for the payment of the amount adjudged under the head (b) after the recovery of the fine shall have been certified by the Magistrate concerned, a copy of the warrant being at the same time given to the intended recipient.

(6) If the fine is not paid or only paid in part, the Collector may, as soon as the report referred to in rule 1 above is received, order payment from the Treasury, within a limit of Rs. 100, of the full amount of any reward adjudged under head (b) of rule 3 above or of the unrealized balance thereof. In any case in which a decision of a trying Magistrate is reversed or modified on appeal or revision and the fine or confiscation consequently remitted or varied, any rewards already granted under the above rules to officers and informers shall not be recovered from them, but shall be treated as expenditure incurred for the employment of informers, etc., and sanctioned by the Commissioner under rule 9.

(7) If the Collector considers the amount available for reward to be insufficient, he may apply for the sanction of the Commissioner of Opium, to supplement the reward by a further reward of such amount as the Collector may deem fit to recommend, submitting at the same time a clear statement of the case and of the grounds for his recommendation. The Commissioner may sanction, modify or reject the Collector's recommendation as he may think fit in each case.

(8) In any case in which, in the opinion of the Commissioner of Opium, any person has performed any service of special merit in respect of the prevention or detection of opium smuggling or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding the amount of five hundred rupees.

(9) The Commissioner of Opium or, with the sanction of the Commissioner, a Collector, or the Collector of Salt Revenue, may incur at his discretion expenditure not exceeding five hundred rupees in each case, for the employment of informers or for any other purpose connected with the prevention or detection of opium smuggling or of any offence against the Act.

79. (1) The Collector of Salt Revenue, when ordering the confiscation of any property under the authority vested in him by the Salt Act, may grant in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding Rs. 3 per maund of salt confiscated, *plus* the estimated value of any other articles confiscated in the case, *plus* the amount of any fine imposed.

(2) In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the Salt laws,

be recovered from them, but shall be treated as expenditure incurred for the employment of informers, &c., and sanctioned by the Commissioner under rule 9.

(7) If the Collector considers the amount available for reward to be sufficient, he may apply for the sanction of the Commissioner of A'bkári to supplement the reward by a further reward of such amount as the Collector seems fit to recommend, submitting at the same time a clear statement of the case and of the grounds for his recommendation. The Commissioner may sanction, modify or reject the Collector's recommendation as he thinks fit in each case.

(8) In any case in which, in the opinion of the Commissioner of A'bkári, any person has performed any service of special merit in respect of the prevention or detection of smuggling or illicit distillation of liquor or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding in amount Rs. 500.

(9) The Commissioner of A'bkári or, with the sanction of the Commissioner, a Collector or the Collector of Salt Revenue may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers or for any other purpose connected with the prevention or detection of smuggling of liquor or intoxicating drugs or of any offence against the Act.

The officer to whom the report is submitted shall forthwith forward the same with any remarks or recommendations he may have to make to the Collector of the district in which the offence was committed, or, in the case of the Uran Distilleries, to the Collector of Salt Revenue if the said officer is subordinate to him. The Collector of the district or the Collector of Salt Revenue, as the case may be, may then grant in such proportion as he thinks fit, to any person or persons who have contributed to effect the seizure or to the conviction of the offender, a reward not exceeding the value of the things confiscated in the case by the Collector under section 55 of the Act *plus* the amount of any fine imposed by the magistrate or may place such aggregate amount at the disposal of the Head of the Department, to which belong any officer or officers who may have contributed to effect the seizure or to the conviction of the offender, and such Head of the Department may thereupon award such amount to the person, or distribute it in such proportion as he thinks fit among the persons whom he may consider to be entitled to reward in connection with such seizure or conviction.

(2) In cases in which an offence has been committed against the Act and the offender has been acquitted by the trying magistrate or has not been prosecuted in a court, or is not known or cannot be found, or when liquor, mhowra flowers, hemp, or intoxicating drugs not in the possession of any person, cannot be satisfactorily accounted for, rewards out of the proceeds of any confiscations ordered under section 55 of the Act by the Collector may be granted, or placed at the disposal of the Head of the Department concerned by the Collector in accordance with the procedure laid down in Rule 1 above.

(3) Every order for reward shall state exactly the sum of money awarded as a reward from—

- (a) the value of things confiscated in the case, and
- (b) the amount of fine imposed.

(4) For the purpose of determining the amount of reward under head (a) of rule 3, in the case of things sold under the rules made by the Commissioner under section 58 of the Act the actual sale proceeds shall constitute the value, but in the case of things destroyed under the same rules their value shall be appraised by the officer passing the order with reference to the ordinary retail selling price of such things in the neighbourhood of the place where they were seized.

(5) Immediately after an order for a reward is passed, the officer passing the order shall issue a warrant on the treasury for the prompt disbursement of the amount of reward adjudged under head (a) of rule 3, and *after* the recovery of the fine shall have been certified by the magistrate for the payment of the amount adjudged under head (b), a copy of the warrant being at the same time given to the intended recipient.

The warrant should be attached to the bill in support of the payment of the reward.

(6) If the fine is not paid or is paid only in part, the Collector may, as soon as the report referred to in rule 1 is received, order payment from the treasury, within a limit of Rs. 100, of the full amount of any reward adjudged under head (b) of rule 3 or of the unrealised balance thereof. In any case in which the decision of a trying magistrate is reversed or modified on appeal or revision and the fine or confiscation consequently remitted or varied, any rewards already granted under the above rules to officers and informers shall not

*Page 79, Article 97—*

Cancel the present paras. 82 and 83 and substitute the following for them :—

82. *Rules under the Bombay Abkári Act, 1878.*

(1) When a magistrate convicts an offender under sections 43 to 47 of the Act, the officer prosecuting the case shall, as soon as the case is decided, obtain from such magistrate a certificate giving the following particulars :—

- (1) name or names of offender or offenders ;
- (2) section of the Act under which conviction was had ;
- (3) name or names of officer or officers concerned in the detection of the case ;
- (4) amount of fine imposed ;
- (5) amount of fine recovered ;
- (6) quantity and kind of liquor, intoxicating drugs and other things seized ;
- (7) date of decision.

the Collector may grant to such a person a reward not exceeding in amount Rs. (50) fifty.

(3) The Collector of Salt Revenue or any Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.

(Government Notification No. 1658, dated 1st April 1878, R. D.)

For rewards under the Inland Customs Act in salt cases in Sind, see Government Notification No. 1085, dated 21st February 1881, *Bombay Government Gazette*, Part I, page 95.

80. A reward equal to one-half the fine imposed may be granted to informers, etc., under Chapter VIII of the Stamp Act I of 1879.

Stamps.

81. (1) When the confiscation of any property has been ordered or any penalty has been adjudged under the provisions of the Sea Customs Act VIII of 1878, the Collector of Salt

Customs.

Revenue in the case of confiscations and penalties adjudged by officers of the Salt Department, and the Collector of Customs in the case of confiscations and penalties adjudged by officers of the Bombay Customs House, may, subject to the general control of the Commissioner of Customs, grant in such proportions as they may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders, rewards not exceeding the value of the property confiscated *plus* the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner of Customs, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such persons a reward not exceeding in amount Rs. (50) fifty. A reward granted under this rule may be in addition to, or in lieu of, any reward that may or might have been granted under rule 1.

(3) The Commissioner of Customs or with his sanction the Collector of Salt Revenue or the Collector of Customs, may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers, or for other purposes connected with the prevention or detection of smuggling or of any offence against the laws relating to Sea Customs. (Government Notification No. 2181, dated 27th April 1878, R. D.)

82. (1) In any case in which, in the opinion of the Commissioner, any person has performed service of special merit in respect

Abkari regulated under departmental orders.

of the prevention or detection of illicit distillation or smuggling of liquor, or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding in amount Rs. 500.

(2) The Commissioner, or with the sanction of the Commissioner, the Collector may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers, or for any other purpose connected with the prevention or detection of illicit distillation, or smuggling of liquor, or of any offence against the Act.

83. (1) Except in the town and Island of Bombay, it shall be in the discretion of the Magistrate trying the case to grant a reward, not exceeding the proceeds of any fine imposed under the provisions of the Act, to any officer or other person whose conduct in connection with the case may, in the opinion of the said Magistrate, entitle him to reward.

(2) In the town and Island of Bombay, the Collector shall have the same discretion as regards rewards to be granted out of the proceeds of fines under the Act.

(3) It shall be in the discretion of the Collector to grant a reward, not exceeding the proceeds of any confiscation adjudged under the Act, to any officer or other person whose conduct in connection with the case may, in the opinion of the Collector, entitle him to reward.

84. The Mint Master, Bombay, is authorised to sanction payments to Policemen, who discover thefts in the Bombay Mint, of rewards not exceeding three in number in the year, and Rs. 6 in amount in each case.

85. Rewards to Policemen and others may be offered or granted for the apprehension or discovery of persons suspected of having committed or been concerned in the commission of certain offences, and also in cases in which it appears desirable to grant rewards for the successful detection of crime or the apprehension of criminals or for acts of special personal bravery in resisting violent crime, or for the arresting of offenders, or for saving of life or property at imminent personal risk up to the following limits in each case, not to each person—

(a) by the District or Railway Superintendent of Police up to Rs. 20 ;

(b) by the Magistrate of the District up to Rs. 100 ;

(c) by the Commissioner or (as provided in note 1 below), the Inspector-General of Police up to Rs. 200.

*Note 1.*—The Inspector-General of Police will offer and grant rewards in cases connected with the railways, and in cases affecting more than one division or in any case in which such establishment as may be under his direct orders has been engaged ; he will also decide questions as to the acceptance of rewards by officers of or above the rank of Inspector, and will have the control of secret service money. The power to sanction the acceptance of rewards by Policemen below the rank of Inspector in the District Police may be exercised by the Magistrate of the District up to a limit of Rs. 100, or the Commissioner up to a limit of Rs. 200.

*Note 2.*—Any case in which it is deemed desirable to offer or grant a larger amount of reward, should be reported to Government for orders.

86. When an offence of an atrocious character has been committed, the Commissioner, the Magistrate of the District, or the Inspector-General of Police, as the case may be, is authorised to issue a proclamation offering a reward, within the limits prescribed above, for the apprehension or discovery of the offenders. The reward shall be paid by the Collector to the order of the authority by whom the proclamation was issued.

87. (a) A Court of Session may adjudge rewards to individuals, whether in the public service or not, whose conduct in apprehending or aiding in the apprehension of the perpetrators of murder or other atrocious offences may have merited the same, provided that the individual selected for reward shall have received no other reward under these rules. Such reward shall not exceed in value Rs. 100 for the arrest of a leader of a gang and Rs. 20 for that of an



*Page 81, Article 97, paragraph 88—*

*Insert the following below Cheetas, Leopards, etc. :—*

Wild red dogs      ...      ...      Rs. 5  
     (in East and West Khândesh).

G. R., F. D., No. 3049, dated 30th July 1914 and G. R., F. D.,  
 No. 4979, dated 24th November 1914.

*Page 81, Article 97—*

*Insert a new paragraph 87-A :—*

87-A. The Director of Agriculture, Poona, is authorized to incur expenditure on rewards to selected persons with a view to encourage inoculations against rinderpest and Veterinary. as a recognition of material help given to the Officers of the Civil Veterinary Department.

No. 31.

Page 81, Article 97, para. 88—

For the words "and (in Kánara) bears" sub-  
"and (in Kánara and Khándesh) bears."

(Vide G. R., G. D., No. 341, dated 18th Jan-  
No. 202.

Page 81, Chapter 6, Article 97—

Add the following as note 3 below the rates of rewar-  
tion of wild animals, given in paragraph 88 of article 97 :—

"Note 3.—The Commissioner in Sind and the Commissi-  
are authorized to renew from time to time the sanction acco-  
instance by Government for the payment of rewards for the  
wild animals in any District in their respective Divisions, pro-  
expenditure involved does not exceed the sanctioned grant  
for the District or Division."

(G. R., G. D., No. 652, dated 7th February 1910 ; Ind. 1  
2669.)

(No. 202, dated 21st February 1910.)

accomplice, and the amount shall be paid by the Collector to the order of the Court.

(b) A Court of Session may likewise adjudge a reward not exceeding Rs. 50 (payable as above) to persons, whether in the public service or not, who have merited such remuneration by perilous or laborious exertions or other valuable aid or information in maintaining the public peace in connection with any case brought before the Court.

(c) In no one case shall the aggregate of rewards granted by a Court of Session under (a) and (b) exceed Rs. 200.

(d) Cases in which the grant of larger rewards than the above appears to the Court of Session to be desirable, should be reported for the special orders of Government.

88. For the destruction of wild animals the sanctioned rates are—

				Rs.
Tigers	{	Full-grown	...	24
		Half do.	...	12
		Cubs	...	6
Cheetas, leopards, panthers, and (in Kanára) bears.	{	Full-grown	...	12
		Half do.	...	6
		Cubs	...	3
Full-grown wolves (in Khándesh, Poona, Ah- medabad and Ahmednagar)	...	...	...	4
Full-grown wolves (in Sind)	...	...	...	4
Hyænas {	Full-grown	...	Rs. 3 0	For one year from 1st April 1899.
(Karáchi). {	Cubs	...	„ 1 8.	

Note 1.—In some other districts rewards have been sanctioned for limited periods.

Note 2.—The Commissioner in Sind is authorised to sanction rewards for the destruction of rats at a rate not exceeding Rs. 12-8-0 per 1,000 rats within the limit of the Budget allotment.

Divisional Commissioners and the Commissioner in Sind are authorised to sanction special rewards, not exceeding Rs. 200, for killing specially proved and well recognized cases of man-eaters, tigers, panthers, or leopards.

## XIX.—DIET AND ROAD ALLOWANCES TO WITNESSES, JURORS, ETC.

89. The following is an abstract of the rules regulating the payment on the part of Government of the expenses of complainants and witnesses in cases coming before the Criminal Courts:—

I.—Payment may be ordered by—

(1) Courts of Session.

(2) Magistrates—(a) in cases of non-bailable offences; (b) in cases of bailable offences only when the prosecution is under the orders of Government or other public officer, or if the Magistrate thinks that it is in the interests of the public service, or if the person to whom payment is to be made is in indigent circumstances.

## II. Payment may be made at the following rates :—

	Travelling Expenses.	DAILY.			
		Subsistence	Hotel charges or board expenses.	Carriage hire.	Palki hire.
		Rs. a. p.	Rs.	Rs.	Rs.
(a) European and East Indian witness in the mofussil.	Actual expenses for carriage not in excess of 6 as. a mile	2 8 0	...	...	...
(b) Do. coming from the mofussil to attend the High Court.					
First Class ... ..	4 as. a mile for himself and a servant if a railway be available, and 8 as. a mile if the only means of communication is by road.	...	5 0 0†	2*	...
Second Class ... ..	Actual travelling expenses.	...	3 0 0†	...	1*
Third Class ... ..	Do. ...	...	1 8 0†	...	...
The class to which a witness belongs to be determined by the Magistrate or other authority sending the witness to the High Court.					
(c) Native witness of the better class and a witness not concerned in the case whose evidence is required for furthering the ends of justice.	Railway and other travelling expenses actually incurred if reasonable.	0 6 0	...	...	...
(d) Native witness of lower class,	Do. do. ...	0 4 0	...	...	...

III. Peculiar cases not coming within rule 11 are to be dealt with according to their own merits at the discretion of the Court.

IV. When a witness lives in the same town or village in which the Court before which he is required to give evidence is situated, the Court may award him such sum not exceeding 4 annas a day as may compensate him for any loss he may have incurred by attendance upon the Court.

90. Any Court may refuse the payment on the part of Government of expenses :—

(a) to any complainant whose complaint has been declared to be false or frivolous, and

(b) to any witness whose evidence it does not consider to be substantially true.

91. Subject to the following conditions, every Sessions Judge, Assistant Sessions Judge, District Magistrate, Divisional Magistrate, and first class Magistrate and every second class Magistrate who is also an Assistant or Deputy Collector, may, on recording his reasons in writing, give from funds supplied for the purpose on the part of Government, to any accused person acquitted or discharged by him, money for his railway fare, steamer fare, or daily expenses :—

(a) That the Court is satisfied that the accused on his discharge or acquittal will be under the necessity of proceeding to some place not less than fifteen miles distant from the Court.

\* For each day of attendance at the High Court.

† While in Bombay.

*Page 83, Article 97, paragraph 95, clause 5 (Criminal cases)—*

*For the words “Remembrancer of Legal Affairs” in the substitute “District Magistrate with the concurrence of the Court in any case in which there may be a difference of opinion being referred to the Legal Remembrancer for orders.”*

*[G. Notfn., J. D., No. 1668, dated 28th March 1908; (Ind. N. 129.)]*

*(No. 176, dated 23rd November 1908.)*

(b) That the accused is unprovided with means sufficient for the expenses of his journey to such place and his maintenance on such journey.

(c) That the amount given on account of daily expenses shall not exceed the rate of two annas a day for the number of days which in the opinion of the Court will necessarily be occupied in such journey.

(d) That if a portion of the journey can be made by railway or steam-boat, a ticket of the lowest class shall be given in addition to the sum allowed for daily expenses.

92. The following rates have been fixed by Government for persons under trial and to informers in Bombay :—

Prisoners under trial—

Europeans Rs. 2-0-0 maximum.

Natives „ 0-8-0 do.

Informers to be paid at the rates of batta applicable to witnesses (as stated above in paragraph 89). The cheapest class of accommodation available should be engaged for the conveyance of prisoners or informers.

93. With regard to persons serving as jurors or assessors, reasonable expenses are to be paid by the Court to Government servants as well as private individuals, if applied for, and should be passed by the Accountant-General when not in excess of Rs. 10 in each case, the sanction of Government being required for all claims in excess of Rs. 10.

94. All charges incurred for the maintenance and road expenses of prisoners sent as witnesses to Criminal Courts, should be drawn on bills countersigned by the District Judge or Magistrate as the case may be.

## XX.—FEES TO PLEADERS AND LAW CHARGES.

95. In addition to the salaries of their appointments Government Pleaders are entitled to fees as stated below :

Civil Cases.

Reference to the High Court under the Stamp Act.

References to the Civil Court under Act X of 1870.

Cases of unusual importance or difficulty or in which marked industry or ability has been displayed.

Criminal Cases.

Usual fees allowed by the Courts according to law.

High Court Pleader when instructed to appear, Rs. 30.

The fee shall be calculated on the amount of compensation tendered by the Collector, or on the amount which the Collector shall have declared himself willing to give to the parties.

The Legal Remembrancer may grant to a District Government Pleader a special remuneration not exceeding Rs. 100 for each case. Above this sum the sanction of Government is required.

High Court Pleader (or person appointed by Government in the unavoidable absence of Government Pleader) Rs. 30, for each case. District Government Pleaders and Public Prosecutors, Rs. 10 for every day they are actually engaged in criminal business either in the Sessions Court or any Magistrate's Court. At head-quarters in cases of unusual importance, the fee may be increased to Rs. 25 per diem by the Remembrancer of Legal Affairs.

High Court Pleader requested to appear in the Mofussil.

District Government Pleader or Public Prosecutor when required to proceed to Bombay.

District Government Pleader and Public Prosecutor of Hyderabad or of Shikarpur and the Upper Sind Frontier when required to proceed to Karachi.

District Government Pleader when required to appear in any case in a Court situated elsewhere than his head-quarters.

District Government Pleader or Public Prosecutor leaving the head-quarters of his district or division on duty for which he receives no fee in addition to his pay.

Rs. 150 for every day of absence from Bombay. This includes travelling and all other expenses.

For each day's absence from each station Rs. 25 and actual travelling expenses to and from Bombay not exceeding  $1\frac{1}{2}$  annas per mile travelled by railway, and conveyance hire while in Bombay.

For each day's absence from his station Rs. 25 and actual travelling expenses not exceeding  $1\frac{1}{2}$  annas per mile.

Rs. 50 for each day's absence from head-quarters. This includes travelling and all other expenses.

Travelling allowance at Rs. 3 per day of absence from head-quarters,  $1\frac{1}{2}$  annas per mile for journey by railway, 4 annas per mile for journey other than by railway.

96. The grant for fees to pleaders (except fees in murder cases) is controlled by the Remembrancer of Legal Affairs, who is authorised to pass expenditure so long as the total expenditure does not exceed the total amount provided for the Presidency.

96A. The Assistant Remembrancer of Legal Affairs is authorised to countersign Pleader's bills for fees, etc., debitable to the grant of Law Officers.

97. Amounts awarded by Civil Courts in their decrees against Government should be drawn on bills preferred by the officer of the department concerned, countersigned, when necessary, by the departmental controlling officer. They need not be preferred by Government Pleaders and do not require the countersignature of the Remembrancer of Legal Affairs.

98. In murder cases a pleader is allowed to the accused if he is unable to pay the expense himself at Government expense, the fee payable to him being the same as that allowed to the Public Prosecutor. The services of a pleader may also be made available under similar circumstances when a sentence is sought on revision to be enhanced to a sentence of death. Bills for these fees should be paid, in Bombay (including cases referred to the High Court for a confirmation of the sentence of death) on a certificate signed by the Registrar, that a pleader was engaged with the authority of the Chief Justice or any other presiding Judge, and in the mofussil on the certificate of the District Judge.

## XXI.—ARMS AND ACCOUTREMENTS.

99. The cost of articles noted below is chargeable to the grant for arms and accoutrements:—

Belts and belt-plates.  
Batons.  
Buckles.  
Buckets.  
Carbines.  
Grease (or soap).

Lances.  
Monograms for brass initials.  
Pouches, caps and cartridges.  
Revolvers.  
Spurs.  
Swords and sword-belts.

Page 84, Article 97, para. 99—  
"Conveyance charges of Swords which are not obtained from Ordnance Department should be charged against the grant for "Arm (Inspt. Genl. of Police, No. 1656, dated the 24th February 1906.)  
(No. 75, dated 20th July 1906.)



*Page 84, Article 97, paragraph 96-B., as inserted by Addendum and Corrigendum No. 130, dated 11th October 1907—*

*For the words “in respect to his official action” read “where the charge is the consequence of official action” in lines 1 and 2 of this paragraph.*

(Govt. G. D. Corrigendum No. 2851, dated 3rd June 1909 ; Ind. No. T. A. M.—630.)

(No. 188, dated 18th June 1909.)

Page 84, Article 97, paragraph 95, clause 9, *substitute* the following for the present clause :—

“ A fee to be fixed by the District Magistrate according to the circumstances of each case, but not exceeding Rs. 50 for each day's absence from head-quarters, such fee being inclusive of travelling and all other expenses. This fee should, in ordinary cases where there is no special reason to the contrary, be calculated, as far as possible, in accordance with the following scale :—

District Government  
Pleader when required to appear in any case in a Court situated elsewhere than his head-quarters.

Rs. 20 for each day of necessary absence from head-quarters.

Annas 4 per mile travelled by road.

Annas  $1\frac{1}{2}$  per mile travelled by railway or steamer.

The total of the above calculation should then be divided by the number of days of absence from head-quarters, and the multiple of 5 or 10, that is nearest the resulting quotient, should be taken to represent the fee to be granted per diem.”

[G. Notifn., J. D., No. 1668, dated 28th March 1908 ; (Ind. No. T. A. M.-129.) ]

(No. 176, dated 23rd November 1908.)

*Page 84, Article 97—*

Add paragraph 96B.

A Government servant charged with a criminal offence in respect to his official action, who considers it necessary to obtain legal assistance for his defence must, if he proposes to seek reimbursement from Government immediately refer to his official superior the question whether the case is one in which it is necessary to engage such assistance.

In Bombay City the official superior of the Government servant concerned should, if there is time, immediately refer the matter for the orders of Government but may, if time does not permit of such reference, grant or refuse permission subject to the approval of Government and at once report his action to Government. In such cases fees will be debited against the grant of the Solicitor to Government. In the mofussil, officers not of lower rank than Heads of Districts or Political Agents, are empowered to sanction the

employment of counsel without reference to higher authority, provided the fees proposed to be paid do not exceed the fees admissible under the Law Officers' rules. Such fees will be debited against the grant of the Remembrancer of Legal Affairs.

(Government, General Department, Circular No. 5745, dated 23rd September 1907).

(No. 130, dated 11-10-07).

*Page 85, Article 97—*

*Add the following new paras. :—*

## XXIV.—European Stores.

105. Bicycles may be purchased in the local market if the Bombay Government find it more economical to do so, or if they are urgently required.

(G. of I., H. D., No. 498, dated 13th June 1903, embodied in G. R., J. D., No. 3610, dated 2nd July 1903.)

106. The Mint Master, Bombay, may purchase up to a limit of Rs. 500 a year articles of European manufacture to meet exceptional and urgent calls, all ordinary necessities being provided for by indent on the India Office.

(G. of I., F. & C. D., No. 66, dated 6th January 1888 ; Ind. No. P. A.—1180.)

107 (i). All Heads of Offices are authorised to sanction petty local purchases of stationery and rubber stamps up to a limit of Rs. 20 in each case. The Government of India have delegated the same power to the Resident at Baroda.

(G. R., G. D., No. 3511, dated 12th May 1908 ; Ind. No. T. A. M.—370 ; and G. of I., For. D., letter No. 898-G., dated 7th April 1908 ; Ind. No. T. A.—III—121.)

(ii). A certificate should be given by drawing officers on each bill on which contract contingencies are drawn, to the effect that the bill does not contain any charge for stationery and rubber stamps in excess of Rs. 20.

(G. R., G. D., No. 4918, dated 1st August 1908 ; Ind. No. T. A. M.—886.)

108. The following Heads of Departments and Officers have been authorised to incur expenditure on articles of European manufacture up to a limit of Rs. 250 for each article or any number of articles of the same description :—

Commissioner in Sind, Commissioners, Northern, Central and Southern Divisions, and of Customs, Salt, Opium and A'bkári, &c.

Settlement Commissioner and Director of Land Records.

Director of Agriculture and of Co-operative Credit Societies.

Inspector-Generals of Registration, Police and Prisons.

Commissioner of Income Tax, Bombay.

Collectors, including Collectors and Deputy Commissioners in Sind, and Collectors of Bombay, Customs (Bombay and Sind), and Salt Revenue.

Conservators and Deputy Conservators of Forests in charge of Circles.

Surgeon-General with the Government of Bombay (as Head of the Medical and Sanitary Departments and of the Bombay Bacteriological Laboratory).

Director of Public Instruction.

Superintendent of Stationery.

Agent to the Governor, Káthiáwár.

Political Resident, Aden, and Political Agents.

Commissioner of Police, Bombay.

Judicial Commissioner in Sind.

Registrar, High Court, Appellate Side, Bombay.

Prothonotary and Registrar, High Court, Original Jurisdiction Bombay.

Chief Presidency Magistrate.

Chief Judge, Court of Small Causes, Bombay.

District Judges.

Remembrancer of Legal Affairs.

Superintending Engineers of Divisions.

Superintending Engineer and Secretary, Indus River Commission.

Sanitary Engineer to Government.

Accountant General, Bombay.

[G. R., G. D., No. 254, dated 15th January 1909; and G. of I., F. D., letter No. 2164-Ex., dated 3rd May 1909; (Ind. No. G.-78)].

(No. 191, dated 29th June 1909.)

*Page 85, Article 97—*

*Add the following to paragraph 101 :—*

The expenditure on account of “ Repairs to arms ” of the Superintendents of Police who have no contract grant is debitable to the grant for “ Repairs to arms and accoutrements ” and the detailed contingent bills on that account require to be countersigned by the Inspector-General of Police.

*Page 97, Annexure C—*

*Add the following new entry :—*

**56-A.**—Repairs to arms executed *departmentally* (Police).

(No. 73, dated 21st August 1906.)

*Add* the following as paragraph 103-A :—

“103-A.—In the case of Poona, charges of the nature referred to in paragraph 103 should be treated as countersigned contingencies. Bills will be passed on the countersignature of the Collector. The Collector will on 1st April each year or shortly afterwards distribute in the following proportion the charges incurred and paid during the preceding year :—

Government	...	20 per cent.	} As per clause VI, paragraph 4, of G. R., G. D., No. 1236-P., dated 7th August 1908.
District Local Board	...	3 do.	
Poona City Municipality	...	54 do.	
Poona Suburban Municipality	...	5 do.	
Poona Cantonment Committee	...	13 do.	
Kirkee Contonment Committee	...	5 do.	

He will furnish the Accountant-General with a statement of such distribution, when it is made, for verification ; and on return of the statement by the Accountant-General duly verified, he will ask the several bodies concerned to pay their shares into the Government Treasury.”

*Substitute the following for para. 104 :—*

**XXIII.—Petty Construction and Repairs—Police.**

104. The grants made for petty construction and petty repairs by Government are distributed by the Inspector-General of Police for expenditure according to the requirements of each district and District Superintendents of Police sanction expenditure up to a limit of Rs. 50 in each case within the allotments made to them by the Inspector-General of Police. The District Magistrate's sanction is required when the amount to be spent on any single work exceeds Rs. 50. The allotment made for one work (construction or repairs) cannot be utilized for another without the orders of the Inspector-General of Police. Separate bills should be preferred for charges on account of petty construction and repairs, and the detailed bills should be submitted for

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countersignature to the District Magistrate who countersigns such bills. The Inspector-General of Police is authorized to alter the district grants as circumstances require provided the total grant for the whole Presidency is not exceeded.

The above rules have been extended to the Rewa Kántha Police, the Political Agent being the countersigning officer in respect of all detailed bills preferred by the Superintendent of Police of that agency; the control reserved for the District Magistrate in the case of the District Police is to be exercised by the Political Agent.

(*Vide* G. R., J. D., No. 3639, dated 7th July 1906, F. D., Endt. No. 3128, dated 24th August 1906, and G. R., J. D., No. 5058, dated 21st September 1906.)

In the case of Mahi Kántha and Pálanpur the control of expenditure will continue to be in the hands of the Commissioner, Northern Division, and the Political Agents concerned, while the detailed bills preferred by the Superintendents of Police of those Agencies will as in the case of Rewa Kántha be countersigned by the Political Agents concerned.

(No. 81, dated 6th November 1906.)



100. Arms and ammunition required by the Police Department should be obtained on indent from the Ordnance Department. The indents should be submitted to the Ordnance Department through the Accountant General.

101. Repairs to arms executed departmentally are payable from the contract grant.

102. The Inspector General of Police is not authorised to make reappropriations from the items provided for arms.

## XXII.—EPIDEMIC CHARGES.

103. Collectors are allowed, when local resources fail, to incur expenditure on the purchase of medicines and disinfectants, and the entertainment of extra temporary establishment in cases of urgent necessity arising from an outbreak of cholera or small-pox or other serious zymotic disease, in places not included within the limits of Municipalities. The expenditure should be treated as an item of countersigned contingencies and bills will be passed ordinarily on the countersignature of the Collectors concerned. The sanction of Government is required when the annual expenditure incurred in a single district exceeds Rs. 500 ; whenever such expenditure is found to have exceeded Rs. 200 a report explaining the necessity therefor should be submitted to the Commissioner through the Accountant General, who, in its absence, will decline to pass further bills. Bills should be presented within two months after the expenditure has been incurred, and will not otherwise be passed without Government orders.

## XXIII.—PETTY CONSTRUCTION AND REPAIRS—POLICE.

104. The grants made for petty construction and petty repairs by Government to each Division are distributed by the Commissioners for expenditure according to the requirements of each of their districts, and District Superintendents of Police may sanction expenditure up to a limit of Rs. 50 in each case within the allotments made to them by the Commissioners. The District Magistrate's sanction is required when the amount to be spent on any single work exceeds Rs. 50. The allotment made for one work (construction or repairs) cannot be utilized for another without the orders of the Commissioner. Separate bills should be preferred for charges on account of petty construction and repairs, and the detailed bills should be submitted for countersignature to the District Magistrate, who countersigns such bills. The Commissioners are authorized to alter the district grants as circumstances require provided the total grants for their Divisions are not exceeded.

The above rules have been extended to the Rewa Kántha, Mahi Kántha and Pálanpur Agencies, the Political Agents being the countersigning officers in respect of all detailed bills preferred by the Superintendents of Police of those Agencies ; the other control, reserved for the Commissioner and the District Magistrate in the case of the District Police, is to be exercised by the Commissioner, N. D., and the Political Agents concerned, respectively.

Stationery (purchase locally).  
Text and Prize Books (Education).  
Value of and Freight on Europe Stores (Education).  
Weighing Scales (Land Revenue).  
Workshop Contingencies (Education).

Purchase of Art specimens (Education).  
Do. of Coal and stores, etc. (Sanitation Department).  
Plant collecting charges (Scientific, etc.).  
Rations.  
Rebrowning of Arms (Police).  
Repairs to arms and accoutrements (Police) when there is no contract grant.  
Repairs of Boundary marks (c).  
Rewards for the destruction of wild animals.  
Rewards for the capture of Criminals.  
Rewards to persons for gallantry displayed in resisting violent crimes.  
Retrospective Rewards (Police).  
Rewards in Customs, Salt, Opium and Abkari cases.  
Rations to Nursing Sisters.  
Rewards to informers up to Rs. 200.  
Do. to Policemen and others in Criminal cases up to Rs. 100.  
Road expenses of Prisoners under trial.  
Road money to released convicts.  
Scales and weights.  
Supply of medicines (Local purchase).  
Supply of Medicines and Instruments (Medical).  
Telegram charges (Aden only) (k).  
Transportation charges.  
Traveller's Bungalow charges.  
Treasure trove (g).  
Way charges of escorts.  
Workshop charges.

(*Vide* Government Notification, G. D., No. 3523, dated 6th September 1882, published at pages 691 and 692 of the *Bombay Government Gazette* of 7th September 1882, G. R., G. D., No. 759, dated 5th March 1884, and No. 7162, dated 5th December 1906.)  
(f) The Budget grant for this head is treated as one for the whole Presidency and allotments are made by the Accountant General without reference to Government so long as the total grant is not exceeded.  
(g) Collectors should purchase the whole of the coins found under section 16 of the Treasure Trove Act and send them to the Royal Asiatic Society.  
(h) Expenditure by Government should be limited to the case of paupers whose caste or religion is unknown, and who have been repudiated by their community, and should be confined to the smallest possible sum in each case subject to a maximum of Rs. 1-8-0 in each case. (G. R., J. D., No. 6050, dated 5th November 1890.)  
(i) Jajams and desk covers should last for 5 and 7 years respectively.  
(j) Controlling officers are authorized to sanction expenditure on account of "Donations for charitable purposes" and "Durbār and Toshakhana Contingencies" up to Rs. 50.  
(k) Telegram charges at Aden are passed under the countersignature of the Political Resident, Aden, to whom copies of telegrams should be submitted when bills are submitted for his countersignature (G. R., P. D., No. 6082, dated 29th December 1879; No. 5600, dated 14th September 1885, and 3869, dated 26th May 1906.)  
They are submitted to Government for their sanction, *vide* Art. 117, Rule 3 (2), of the T. A. D. Manual.

Pages 87 to 89—*Substitute the following for Annexure A:—*

## ANNEXTURE A.

*Detailed Classification of Contingent Charges.*

A Contract.	B Non-Contract.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
Binding Books (Tapedar's) (Land Revenue). Carriage of Tents and Records. Charges for water-supply (Aden and Salt Depart- ment). Charges for killing stray dogs (Police). Conveyance of corpses and wounded persons. Conveyance of Excise Opium. Country medicines (Medi- cal). Hot-weather Establish- ment. Laboratory expenses (Edu- cation). Library allowances (Medical and Edu- cation). Lighting charges. Peons' Uniforms and Belts.	Articles of European manufacture costing more than Rs. 50. Compensation for Land. Durbar Presents. Donations for chase- table purposes. Irrecoverable temporary Loans written off (d). Law charges in Civil Suits incurred by Law Officers of Govern- ment. Live stock (a). Purchase of Books, Pub- lications and Maps. Do. of Furniture (for a newly created office). Purchase of Land. Do. of } When the Iron } cost ex- Safes. } ceeds Do. of } Rs. 10. Boats. }	Accoutrements. Ammunition. Arms. Articles of Furniture when contract grant is not allowed and including those enu- merated in paragraph 41 whose cost does not exceed Rs. 10 (i). Boat stores and repairs. Binding Books (when no contract grant is allowed). Boundary marks charges. Brass badges (when no contract grant is allowed). Bugles, targets, handcuffs, etc. (Police). Charges for remittance of Treasure from and to other Districts (f). Do. for water-supply (except Aden and Salt Department). Do. on account of distressed seamen. Clothing and Bedding of prisoners. Do. of Patients. Do. (Police and Salt Department). Commission on sale of Salt. Conveyance charges of ordnance stores (Police).	Charges for inter- ring paupers (h). Conservancy charges. Maintenance of indigent persons. Postage charges. Rates and Taxes. Telegram charges (except at Aden). Vagrant charges. Way expenses of Revenue Process Servers (b).	(a) In the Agricultural Department, "Experimental farms" purchase of live- stock are allowed within the Budget grant and the Superintendent, Civil Veterinary Department, is authorized to purchase stallions within the amount annually placed at his disposal for that purpose. (b) Should be supported by a certificate that the fees realized are sufficient to cover the charges in the bill. (c) In cases of fines to be spent on the repair of Boundary marks the whole of the fine should be credited to Government, the expenditure on repairs should be treated as a charge against the provision made in the Budget. Charges for repairs of boundary marks of waste lands are sanctioned by Collectors. Commissioners sanction expenditure on frontier Bound- ary marks to any extent subject to budget provision. (d) Collectors are authorized to sanction the write-off of irrecoverable temporary Loans up to Rs. 100 and the Commission-

# ANNEXTURE A.—continued.

A Contract.	B Non-Contract.			Remarks
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
Petty Printing at Private Presses. Petty Repairs (except Excise, Police and Education). Petty Supplies Purchase of Carpets. Purchase of Matting. Purchase of Furniture. Purchase of Books (already sanctioned by Government). Purchase of apparatus (Education, Secondary Schools). Rangoon oil supplied to Police. Remittance of Treasure within the District. Removal of distillery refuse. Repairs of Furniture. Repairs of Tents. Repairs to Arms and Accoutrements (Police). Rewards to good marksmen (Police). Rewards to Policemen and others in criminal cases up to Rs. 20. Secret Service Money. Section work (Judicial Establishment).	Purchase of matting (when the cost exceeds Rs. 30 and cannot be met from contract grant.) Record stands and shelves. (This is usually carried out by the Public Works Department.) Refund of Law expenses incurred by Police and other Government Officers. Rents. Special rewards to Policemen and others in Criminal Cases above Rs. 100 and rewards to Informers above Rs. 200. Except when authorized by standing sanction, Darbar, Toshakhana and other unusual charges (j).	Constuction and repairs of chāvdis. Cost in pauper suits. Diet and Road money to witnesses and Jurors. Diet and Road money to revenue defaulters. Diet of Patients. Discretionary allowance for the amusement of Lunatics. Epidemic expenses. Excursion charges. Execution charges. Farm charges. Fees in <i>post-mortem</i> cases (e). Fees to Pleaders in Criminal cases. Do. Murder cases. Garden charges. Hire of Horses (Police). Law charges in Civil Suits other than those incurred by Law Officers of Government. Mapping charges. Miscellaneous office expenses (when a contract grant is not allowed). Passage and diet money to Lunatics. Petty Construction. Petty Repairs (Excise, Police and Education). Photographing Criminals (Police). Prisoner Transfer charges. Purchase of Raw Materials. Do. of Tents. Do. of Newspapers. Do. of Tools and Plant.		ers up to Rs. 500. This applies to takāvi advances also. The writes-off under takāvi advances should be supported by a certificate from the Collectors. (e) A Commissioned Medical Officer, not being a Civil Surgeon or an officer in medical charge of a Civil Station, or a Senior Military Assistant Surgeon with the honorary rank of Lieutenant or Captain, is entitled to receive a fee of Rs. 16, for conducting a <i>post-mortem</i> examination, and to a fee of Rs. 10 for conducting a <i>medico legal</i> examination other than a <i>post-mortem</i> examination, in cases not falling within the ordinary discharge of his duties, whether or not he is required to give evidence in a Court of Justice in connection with such examination. It is, however, to be distinctly understood that when such an officer is required under these circumstances, to give evidence in a Court of Justice, he shall not be entitled to any remuneration in addition to the fee mentioned above other than the usual expenses paid to a witness. The fee admissible to a Medical Subordinate under similar circumstances is Rs. 4. Medical Subordinates lent by the Government to Municipalities or Dispensary Committees will be required to perform these examinations as a part of their regular duties without further remuneration.

100. Arms and ammunition required by the Police Department should be obtained on indent from the Ordnance Department. The indents should be submitted to the Ordnance Department through the Accountant General.

101. Repairs to arms executed departmentally are payable from the contract grant.

102. The Inspector General of Police is not authorised to make reappropriations from the items provided for arms.

## XXII.—EPIDEMIC CHARGES.

103. Collectors are allowed, when local resources fail, to incur expenditure on the purchase of medicines and disinfectants, and the entertainment of extra temporary establishment in cases of urgent necessity arising from an outbreak of cholera or small-pox or other serious zymotic disease, in places not included within the limits of Municipalities. The expenditure should be treated as an item of countersigned contingencies and bills will be passed ordinarily on the countersignature of the Collectors concerned. The sanction of Government is required when the annual expenditure incurred in a single district exceeds Rs. 500; whenever such expenditure is found to have exceeded Rs. 200 a report explaining the necessity therefor should be submitted to the Commissioner through the Accountant General, who, in its absence, will decline to pass further bills. Bills should be presented within two months after the expenditure has been incurred, and will not otherwise be passed without Government orders.

## XXIII.—PETTY CONSTRUCTION AND REPAIRS—POLICE.

104. The grants made for petty construction and petty repairs by Government to each Division are distributed by the Commissioners for expenditure according to the requirements of each of their districts, and District Superintendents of Police may sanction expenditure up to a limit of Rs. 50 in each case within the allotments made to them by the Commissioners. The District Magistrate's sanction is required when the amount to be spent on any single work exceeds Rs. 50. The allotment made for one work (construction or repairs) cannot be utilized for another without the orders of the Commissioner. Separate bills should be preferred for charges on account of petty construction and repairs, and the detailed bills should be submitted for countersignature to the District Magistrate, who countersigns such bills. The Commissioners are authorized to alter the district grants as circumstances require provided the total grants for their Divisions are not exceeded.

The above rules have been extended to the Rewa Kántha, Mahi Kántha and Pálanpur Agencies, the Political Agents being the countersigning officers in respect of all detailed bills preferred by the Superintendents of Police of those Agencies; the other control, reserved for the Commissioner and the District Magistrate in the case of the District Police, is to be exercised by the Commissioner, N. D., and the Political Agents concerned, respectively.

*Insert* the following below the entry “Scales and weights and instruments” in the column “Countersigned” :—

Telegram charges (Aden only) (*k*), and add the following note in the column “Remarks” :—

(*k*) Telegram charges at Aden are passed under the countersignature of the Political Resident, Aden, to whom copies of telegrams should be submitted when bills are submitted for his countersignature (G. R., P. D., No. 6082, dated 29th December 1879 ; No. 5600, dated 14th September 1885, and No. 3869, dated 26th May 1906).

(No. 67, dated 11th July 1906.)

# ANNEXURE A.

## Detailed Classification of Contingent Charges.

A Contract.	B NON-CONTRACT.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
<p>Carriage of tents and records. Charges of water-supply (Aden and Salt Department). Conveyance of corpses and wounded persons. Country medicines (Medical). Hot weather establishment. Laboratory expenses (Education). Library allowances (Medical and Education). Lighting charges. Peons' uniforms and belts. Petty printing at private presses. Petty repairs (except Excise, Police and Education). Petty supplies. Purchase of carpets. Remittance of Treasure (within the District). Removal of distillery refuse. Rewards to marksmen (Police). Rewards to Policemen and others in criminal cases up to Rs. 20. Secret service money. Stationery (purchased locally).</p>	<p>Articles of European manufacture costing more than Rs. 50. Darbār presents. Donations for charitable purposes (j). Irrecoverable temporary loans written off (d). Law charges in Civil suits, incurred by Law officers of Government. Live Stock (a). Purchase of books and publications. Do. of Furniture (for newly created offices only). Do. of Land. Do. of Boats, when the cost exceeds Rs. 10. Do. of Iron safes.</p>	<p>Accoutrements. Ammunition. Arms. Articles of office furniture when contract grant is not allowed and including those enumerated in paragraph 41 whose cost does not exceed Rs. 10 (i). Boat stores and repairs. Bugles, targets, &amp;c. Charges for remittance of treasure from or to other districts (f). Do. for water-supply (except Aden and Salt Departments). Do. on account of distressed seamen. Clothing and bedding. Do. of patients. Do. (Police and Salt Departments). Commission on sale of salt. Construction and repair of chāvdīs. Costs in pauper suits. Diet and road money to witnesses and Jurors. Diet and road money to revenue defaulters. Diet of patients.</p>	<p>Charges for interring paupers (h). Maintenance of indigent persons. Postage charges. Telegram charges. Vagrant charges. Way expenses of revenue process servers (b).</p>	<p>(a) In the Agricultural Department (Experimental Farms), purchases of live-stock are allowed within the budget grant and the Superintendent, Civil Veterinary Department, is authorised to purchase stallions within the amount annually placed at his disposal for that purpose. (b) Should be supported by a certificate that the fees realized are sufficient to cover the expenses charged in the bill. (c) In cases of fines to be spent on the repair of boundary marks the whole of the fine should be treated as revenue and credited to Government, the expenditure on repairs should be treated as a charge against the provision made in the budget. Charges for repairs</p>

# ANNEXURE A—continued.

88

ANNEXURE A.

A Contract.	B NON-CONTRACT.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
Text and Prize books (Education).	<p>Purchase of Matting when the cost exceeds Rs. 30 and cannot be met from the contract grant.</p> <p>Rents.</p> <p>Special rewards to Policemen and others in criminal cases above Rs. 100 and rewards to informers above Rs. 200.</p> <p>Except where authorized by standing sanction, Darbār, Toshakhana and other unusual charges (j).</p>	<p>Discretionary allowances for the amusement of lunatics.</p> <p>Epidemic expenses.</p> <p>Excursion charges.</p> <p>Execution charges.</p> <p>Farm charges.</p> <p>Fees in <i>post-mortem</i> cases (e).</p> <p>Do. to Pleaders in criminal cases.</p> <p>Hire of horses (Police).</p> <p>Law charges in Civil suits, other than those incurred by Law officers of Government.</p> <p>Mapping charges.</p> <p>Miscellaneous office expenses (where a contract grant is not allowed).</p> <p>Passage and diet money to lunatics.</p> <p>Petty construction.</p> <p>Do. repairs (Excise, Police and Education).</p> <p>Photographing criminals (Police).</p> <p>Prisoners' transfer charges.</p> <p>Purchase of raw material.</p> <p>Purchase of tents.</p> <p>Rates and taxes.</p> <p>Rations.</p> <p>Repairs of boundary marks (c).</p> <p>Rewards for the destruction of wild animals, snakes, &amp;c.</p>		<p>of boundary marks of waste lands are sanctioned by Collectors. Commissioners sanction expenditure on frontier boundary marks to any necessary extent.</p> <p>(d) Collectors are authorized to sanction irrecoverable temporary loans to be written off up to Rs. 100, and the Commissioners up to Rs. 500. This applies to takāvi advances also.</p> <p>(e) A medical officer not being a Civil Surgeon or an officer in medical charge of a civil station is entitled to receive a fee of Rs. 16 for <i>post-mortem</i> examinations, and of Rs. 10 for medico-legal examinations not falling within his ordinary duties; when such an officer gives evidence in a Court he is entitled only to the allowances admissible to a witness. The fee admissible to a medical</p>



*Page 89, Annexure A—*

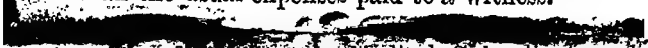
In the column countersigned under non-contract substitute the following entry:—

“Supply of Medical Stores, Medicines and Instruments (Medical)” for the entry “Supply of Medicines and Instruments (Medical).”

(No. 146, dated 14th February 1908.)

*Substitute* the following for Remark (e) :—

A commissioned Medical Officer, not being a Civil Surgeon or an officer in medical charge of a Civil Station, or a Senior Military Assistant Surgeon with the honorary rank of Lieutenant or Captain is entitled to receive a fee of Rs. 16, for conducting a *post mortem* examination, and to a fee of Rs. 10 for conducting a *medico legal* examination other than a *post mortem* examination, in cases not falling within the ordinary discharge of his duties, whether or not he is required to give evidence in a Court of Justice in connection with such examination. It is, however, to be distinctly understood that when such an officer is required under these circumstances, to give evidence in a Court of Justice, he shall not be entitled to any remuneration in addition to the fee mentioned above other than the usual expenses paid to a witness.



The fee admissible to a Medical Subordinate under similar circumstances is Rs. 4. Medical Subordinates lent by the Government to Municipalities or Dispensary Committees will be required to perform these examinations as a part of their regular duties without further remuneration.

(*Vide* Government Notification, G. D., No. 3523, dated 6th September 1882, published at pages 691 and 692 of the *Bombay Government Gazette* of 7th September 1882, G. R., G. D., No. 759, dated 5th March 1884, and No. 7162, dated 5th December 1906.)

(No. 86, dated 29th January 1907.)

Do. in Customs, Salt, Opium and  
Excise cases.

Do. to informers up to Rs. 200.

Do. to Policemen and others in  
criminal cases up to Rs. 100.

Do. to Agarias.

Road expenses of prisoners under trial.

Do. money to released convicts.

Scales and weights and instruments.

Transportation charges.

Travellers' bungalow charges.

Treasure trove (g).

Way charges of escorts.

Workshop charges.

subordinate under similar  
circumstances is Rs. 4.

(f) The budget grant for  
this is treated as one for the  
whole Presidency, and al-  
lotments are made by the  
Accountant General with-  
out reference to Govern-  
ment, so long as the total  
grant is not exceeded.

(g) Collectors should pur-  
chase the whole of the coins  
found under Section 16 of  
the Treasure Trove Act and  
send them to the Royal  
Asiatic Society.

(h) Expenditure by Govern-  
ment should be limited to  
the case of paupers whose  
caste or religion is unknown,  
and who have been repu-  
diated by their community,  
and should be confined to  
the smallest possible sum  
in each case.

(i) Jajams and desk covers  
should last for five and  
seven years respectively.

(j) Controlling Officers are  
authorized to sanction ex-  
penditure on account of  
"Donations for charitable  
purposes" and "Darbār and  
Thoshakhana contingen-  
cies" up to Rs. 50.

# ANNEXURE B.

## List of Disbursing, Countersigning and Controlling Officers of each Department.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
3 Land Revenue—				
Charges of District Administration ... .. C.	Collector ... ..	Collector ... ..	Commissioner.	
Survey and Settlement—				
Survey Parties ... ..	Superintendent of Survey.	Survey Commissioner ...	Survey Commissioner.	
British Girasia Agent ...	British Girasia Agent ...	Resident, Baroda ...	Resident, Baroda.	
Photocynographic Office ...	Superintendent ...	Commissioner, C. D. ...	Commissioner, C. D.	
Other Land Settlement	Collector ... ..	Collector ... ..	Commissioner.	
Charges.				
Land Records and Agriculture—				
Director ... .. C.	Director ... ..	Director ... ..	Director.	
Superintendent ... ..	Superintendent ... ..	Commissioner ... ..	Commissioner.	
District Inspector ...	Collector ... ..	Collector ... ..	Do.	
Kanungo Establishment ...	Do. ... ..	Do. ... ..	Do.	
Atenation Office, Poona ...	Commissioner, C. D. ...	Commissioner, C. D. ...	Commissioner, C. D.	
Superintendent of Land Records and Agriculture in Sind.	Superintendent ... ..	Commissioner in Sind ...	Commissioner in Sind.	
Alliances to District and Village Officers.	Collector ... ..	Collector ... ..	Commissioner.	
4 Opium * ... ..	Collector of Customs and Collector of Ahmedabad.	Collector of Customs and Collector of Ahmedabad.	Commissioner of Customs, Salt, Opium, &c.	* In the departments under the Commissioner of Customs, Salt, Opium and Excise, the Chief Account Officer is authorised to countersign contingent bills which would otherwise require the countersignature of the Commissioner of Customs, etc.,
5 Salt *—				
Presidency Proper ... .. C.	Chief Account Officer ...	Chief Account Officer ...	Commissioner of Customs, &c.	
Sind ... .. C.	Collector of Salt Revenue and District Collector in the case of Establishments under him.	Commissioner in Sind ...	Commissioner in Sind.	
Aden ... .. C.	Political Resident ...	Political Resident ...	Political Resident.	

*Annexure B, page 90—*

*Add under “ 3. Land Revenue ” charges of District Administration.*

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.
Talukdari Settlement and Talukdari Survey Settlement Officer.	Talukdari Settlement Officer.	Talukdari Settlement Officer.	Talukdari Settlement Officer.

(G. R., R. D., No. 2823, dated 18th March 1907 : Ind. No. T. .  
III.—3987.)

(No. 101, dated 5th April 1907.)

6 Stamps	..	...	C.	Collector and Superintendent of Stamps for Bombay.	Superintendent of Stamps	Superintendent of Stamps.
7 Excise—						
Presidency Proper	...	...	C.	Collector ... ..	Collector ... ..	Commissioner of Customs, &c.
Sind	...	...	C.	Do. ... ..	Do. ... ..	Commissioner in Sind.
8 Provincial Rates	...	...	...	Do. ... ..	Do. ... ..	Commissioner.
9 Customs—						
Presidency Proper	...	...	C.	Chief Account Officer	Chief Account Officer	Commissioner of Customs, &c.
Sind	...	...	C.	Collector of Customs	Collector of Customs	Commissioner in Sind.
10 Assessed Taxes	...	...	...	Collector ... ..	Collector ... ..	Commissioner.
12 Registration—						
District Charges	...	...	C.	District Registrar	District Registrar	District Registrar.
Inspection	...	...	C.	Inspector of Registration.	Inspector-General of Registration.	Inspector-General of Registration.
15 Post Office	...	...	...	Post Master	Post Master General in the Presidency, Deputy Post Master General in Sind.	Post Master General in the Presidency and Deputy Post Master General in Sind.
17 Mint—						
Mint Department	...	...	...	Mint Master	Mint Master	Mint Master.
Assay Department	...	...	...	Assay Master	Assay Master	Assay Master.
18 General Administration—						
Civil Office of Account and Audit.	...	...	...	Accountant General	Accountant General	Comptroller General.
Currency Department	...	...	...	Assistant Accountant General in charge Paper Currency, Bombay, and Deputy Commissioner, Karachi.	Commissioner of Paper Currency.	Head Commissioner of Paper Currency.
Secretariats and Staff and household of Governor.				Secretary	Secretary	Secretary.
Oriental Translator to Government	...	...	C.	Oriental Translator	Oriental Translator	Oriental Translator.
Commissioners	...	...	C.	Commissioner	Commissioner	Commissioner.
Inspector-General of Registration and Stamps.	...	...	C.	Inspector-General.	Inspector-General	Inspector-General.
Inspectors of Registration and Stamps.	...	...	C.	Inspector	Do.	Do.

after obtaining the necessary sanction of the Commissioner, Collector of Customs and Opium, Collector of Salt Revenue or the Deputy Collector of Salt Revenue, as the case may be. He has, however, no power to sanction transfers of grants. With the exception of the items within the competence of the Deputy Collector of Salt Revenue (*vide* Government Resolution, Revenue Department, No. 4683, dated 14th December 1866), the power of sanctioning all contingent expenditure in the Salt and Continental Customs Department is exercised by the Collector of Salt Revenue, subject to the control of the Commissioner, who alone has authority to sanction re-appropriations from one minor head to another.

# ANNEXURE B—continued.

92

ANNEXURE B.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
19A—Law and Justice, Courts of Law—				
High Court ... C.	Each head of office counter	signs and controls his own	contingencies.	
Law Officers—				
English ... C.	Do. do.	do. do.	do.	
Legal Remembrancer ... C.	Legal Remembrancer ...	Legal Remembrancer ...	Legal Remembrancer.	
High Court Pleader ... C.	High Court Pleader ...	Assistant Do. ...	Do.	
Mofussil Establishment. C.	District Pleader ...	Do. do. ...	Do.	
Coroner's Court ... C.	Coroner ...	} Coroner ...	Coroner.	
Coroner's Surgeon ... C.	Surgeon ...			
Presidency Magistrate's Court ... C.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	
Judicial Commissioner ... C.	Judicial Commissioner ...	Judicial Commissioner ...	Judicial Commissioner.	
Civil and Sessions Courts C.	District Judge ...	District Judge ...	District Judge.	
Small Cause Courts, Mofussil C.	Do. ...	Do. ...	Do.	
Do. do. Presidency C.	Chief Judge ...	Chief Judge ...	Chief Judge.	
Criminal Courts ... C.	District Magistrate, City Magistrate or Cantonment Magistrate.	District Magistrate ...	Commissioner.	
19B—Law and Justice, Jails ...	Superintendent of Jail, District Magistrate for Lock-ups.	Inspector-General of Prisons.	Inspector-General of Prisons.	
20 Police—				
Bombay ... C.	Commissioner of Police ...	Commissioner of Police ...	Commissioner of Police.	(a) With regard to the powers of the Inspector-General of Police and Commissioners, see Government Resolutions, Judicial Department, No. 3172, dated 17th May 1901, and No. 5831, dated 4th September 1901.
Presidency Proper, excluding Bombay ... C.	Inspector-General for his own office, District Superintendents.	Inspector-General of Police and Commissioner (a).	Commissioner and Inspector-General of Police (a).	
Sind ... C.	District Superintendent ...	Commissioner in Sind ...	Commissioner in Sind.	
Aden ... C.	Assistant Political Resident in charge Police.	Political Resident ...	Political Resident.	

Add the following under 20.—Police :—

Department.	Disbursing officer.	Countersigning officer.	Controlling Officer.	Remarks.
Dang Police in the Surat District.	Assistant Political Agent, Dangs.	Political Agent, Surat.	Commissioner, N. D., and Inspector-General of Police.	The Assistant Political Agent is the Superintendent of Police, Dangs, and the Political Agent, Surat, is the District Magistrate in respect of the Dang Police. The Commissioner, N. D., and the Inspector-General of Police, are the controlling officers as regards contingent bills. As regards travelling allowance the Political Agent is the controlling officer.

(G. R., R. D., No. 7797, dated 30th July 1908; Ind. No. T.A.III.-1457; and G. R., R. D., No. 11953, dated 23rd November 1908; Ind. No. T.A.III.-2784.)



*Page 93, annexure B—*

*Add* the words “Inspectress, Girls’ Schools in Sind” after the words “Educational Inspector” in column 2 (Disbursing Officer) against ‘Inspection’ under ‘22.—Education.’

(G. R., E. D., No. 2338, dated 21st September 1908; Ind. No. T. A. IV., 2094.)

(No. 168, dated 20th October 1908.)

Add the following new entry under “22 Education” :—

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.
Grants for orphans and destitute children under Article 40 of the Code of Regulations for European Schools.	Inspector of European Schools.	Inspector of European Schools.	Director.

(G. R., E. D., No. 2694, dated 6th November 1908 ; Ind. No. T. A. M.-1462.)

Káthiáwár ... ..	Superintendent of Police...	Political Agent ... ..	Political Agent.
Mahí Kántba ... ..	} Officer in charge of Police	Political Agent except for Arms and Accoutrements and clothing, charges for which are countersigned by the Inspector-General of Police.	Commissioner.
Pálarpur... ..			
Rewa Kántba ... ..			
Deesa ... ..	C. Superintendent of Police...	Officer Commanding Deesa Division.	Do.
Police Hospital ... ..	Medical Officer in charge. .	Surgeon-General ... ..	Surgeon-General.
Village Police ... ..	Collector ... ..	Collector ... ..	Commissioner.
Cattle-pounds ... ..	District Magistrate ..	District Magistrate ...	Do.
21 Marine—			
Shipping Office, Bombay	Shipping Master ... ..	Shipping Master ... ..	Commissioner of Customs.
Do. Karáchi	Deputy Shipping Master...	Collector of Customs ...	Commissioner in Sind.
Steamer Jhelum... ..	C. Commissioner in Sind ...	Commissioner in Sind ...	Do.
Life-boat, Alibág ...	Collector ... ..	Collector ... ..	Commissioner.
22 Education—			
Direction... ..	C. Director ... ..	Director ... ..	Director.
Inspection ... ..	C. Educational Inspector, Deputy and Sub-Deputy Educational Inspectors.	Do. ... ..	Do.
Government Colleges ...	C. Principal ... ..	Do. ... ..	Do.
Government Schools ...	C. Head Master ... ..	Do. ... ..	Do.
Grants-in-aid ... ..	Educational Inspector ...	Do. ... ..	Do.
23 Ecclesiastical—			
Church of England ...	Chaplain ... ..	Archdeacon... ..	Archdeacon... ..
Church of Scotland ...	Do. ... ..	Senior Presbyterian Chaplain.	Senior Presbyterian Chaplain.
24 Medical—			
Medical Establishments...	C. Surgeon-General; in Sind Principal Medical Officer.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.
Hospitals and Dispensaries	C. Medical Officer in charge...	Do. ... ..	Do.

A contract grant is allowed to the St. Thomas' Cathedral.

# ANNEXURE B—continued.

94

ANNEXURE B.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
24 Medical—continued.				
Medical Schools and College	C. Principal and Superintendent.	} Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.	
Lunatic Asylums ...	C. Superintendent ...			
Chemical Examiner ...	C. Chemical Examiner ...			
Sanitation and Vaccination	C. Sanitary Commissioner for his own office, Deputy Sanitary Commissioners for Registration Districts and Port Health Officer for Bombay.	Sanitary Commissioner ...	Sanitary Commissioner.	
Grants for Medical purposes, Epidemic expenses.	Collector ...	Collector ...	Commissioner.	
25 Political—				
Political Agents... ..	C. Political Agent (except Káthiáwár) or Resident.	Political Agent or Resident.	Political Agent or Resident, except where Collectors are <i>ex-officio</i> Political Agents, and Sávantvádi, Pálanpur, Mahi Kántha, where Commissioners are Controlling officers.	
Political Agent, Káthiáwár ...	1 Judicial Assistant, 4 Assistants of the Prant, 1 Superintendent of Police in Káthiáwár.	Political Agent, Káthiáwár.	Political Agent, Káthiáwár.	
Medical Institutions ...	C. Surgeon or other Medical Officer in charge.	Surgeon-General ...	Surgeon-General.	

26 Scientific and other Minor Departments—

ments— Veterinary charges ... ..	Collector or Superintendent.	Superintendent, Civil Veterinary Department.	Survey Commissioner and Director of Land Records and Agriculture.
Superintendent, Civil Veterinary Department.	Superintendent ... ..	Survey Commissioner and Director of Land Records and Agriculture	Do.
Other officers			
Veterinary College ... ..	Principal ... ..	Director of Public Instruction.	Director of Public Instruction.
Veterinary Class, Poona... ..	Do. College of Science.	Do. ... ..	Do.
Public Observatories ... ..	Director ... ..	Director ... ..	Director.
Experimental Cultivation ... ..	Superintendent of Farm ...	Director of Land Records and Agriculture.	Director of Land Records and Agriculture.
Inspector of Factories ... ..	Inspector ... ..	Collector of Bombay	Collector of Bombay.
Registration of Railway traffic... ..	Examiner, Railway Accounts.	Examiner, Railway Accounts.	Examiner, Railway Accounts.
Examinations ... ..	Educational Inspector ...	Director of Public Instruction.	Director of Public Instruction.
30 Stationery and Printing— Stationery Office... ..	Superintendent of Stationery.	Superintendent of Stationery.	Superintendent of Stationery.
Government Presses— Government Central Press ...	Superintendent ... ..	Superintendent ... ..	Secretary to Government, General Department.
Commissioner in Sind's Press	Do. ... ..	Commissioner in Sind ...	Commissioner in Sind.
High Court Press ... ..	Do. ... ..	Registrar, High Court ...	Registrar, High Court.
Alienation Department Press... ..	Alienation Assistant Commissioner, C. D. to	Commissioner, C. D. ...	Commissioner, C. D.
Jail Presses ... ..	Superintendent of Jail ...	Inspector-General of Prisons.	Inspector-General of Prisons.
Printing at Private Presses ...	{ Each officer to whom a grant is allowed. }		
Stationery purchased in the country ... ..	C.	.....	.....

Bills for purchase of stationery above Rs. 500 are submitted to Government for approval after payment.

# ANNEXURE B—concluded.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
32 Miscellaneous—				
Government Workhouse... ..	Governor ... ..	President, Committee of Management.	President, Committee of Management.	
Other Vagrant charges ... ..	Collector ... ..	Collector ... ..	Commissioner.	
Rewards for the destruction of wild animals.	Do. ... ..	Do. ... ..	Do.	
Petty Establishments ... ..	Do. ... ..	Do. ... ..	Do.	
Treasure Trove ... ..	Do. ... ..	Do. ... ..	Do.	
Charges for remittance of Treasure	Do. ... ..	Do. ... ..	Accountant General.	
Civil and Military Examination Committee ... .. C.	President ... ..	President ... ..	President.	
Central Examination Committee ... .. C.	Secretary ... ..	Secretary ... ..	Secretary.	

N.B.—(1) Offices marked C are allowed contract grants.

(2) The term "Collector" includes Deputy Commissioners of Thar and Parkar and Upper Sind Frontier.

## ANNEXURE C, REFERRED TO IN PARAGRAPH 5.

*List of Items included in the term "Petty Supplies."*

- |  |   |
|--|---|
| 1. Attar and Rosewater.  | 39. Locks.  |
| 2. Advertising Charges.  | 40. Mallets.  |
| 3. Arrowroot (Medical).  | 41. Matches.  |
| 4. Badges for Peons.   | 42. Map Cases.  |
| 5. Book-binding Charges and Materials.   | 43. Map Mountings.  |
| 6. Burnous.  | 44. Mats.   |
| 7. Bottles for oil, &c.  | 45. Money Bags.   |
| 8. Boxes (Office).   | 46. Measuring Chains.   |
| 9. Brooms.   | 47. Mixture to prevent destruction of records by white ants.              |
| 10. Boxes (Bamboos).   | 48. Nails.  |
| 11. Bandar Boat Charges.   | 49. Net Bags.   |
| 12. Buggy and Boat Hire.   | 50. Oil for Treasury Guards and Boats, &c.                                |
| 13. Candles.   | 51. Petty Printing Charges.   |
| 14. Calendars (English and Vernacular).  | 52. Postal Bags.  |
| 15. Charcoal or other Fuel.  | 53. Parcel Charges.   |
| 16. Charges for destroying Salt.   | 54. Prickly-pear Destruction Charges.                                     |
| 17. Chicks (blinds made of split bamboos).   | 55. Privy Pans.   |
| 18. Corks.   | 56. Repairs to Office Furniture and Tents.                                |
| 19. Colour (Country).  | 57. Ropes.  |
| 20. Cotton (Wicks).  | 58. Rat Traps.  |
| 21. Chalk.   | 59. Remuneration to Sectioners.   |
| 22. Conveyance Charges, Landing and Wharfage Charges of Forms, Stamps, Stationery, &c. (except transit charges on Ordnance Stores—Police). | 60. Seals.  |
| 23. Diet to Prisoners and Witnesses (Salt and Customs).  | 61. Screws.   |
| 24. Hungry Cloth for Records.  | 62. Soap (Country and Europe) Medical.                                    |
| 25. Flags for Boats.   | 63. Strychnine powder and other articles required for killing stray dogs. |
| 26. Furniture (office, casual purchase of, includes clocks).   | 64. Sweet oil.  |
| 27. Gas Charges.   | 65. Table-cloth.  |
| 28. Gongs.   | 66. Tape (Country).   |
| 29. Gum-pots.  | 67. Thatching Charges (Salt).   |
| 30. Gunny Bags.  | 68. Tolls.  |
| 31. Hour Glasses.  | 69. Tubs, bathing (Medical).  |
| 32. Ice and Numdas (Medical).  | 70. Umbrellas for Peons.  |
| 33. Kamlis for peons.  | 71. Vinegar.  |
| 34. Kerosine oil.  | 72. Village Expenses (Salt).  |
| 35. Lamps.   | 73. Water Pots.   |
| 36. Lanterns.  | 74. Washing Floor Cloths.   |
| 37. Lime (Medical).  | 75. Weather Frames.   |
| 38. Lime juice (Medical).  | 76. Weighing Charges.   |
|  | 77. Any other petty items not specially named.                            |

## ANNEXURE D.

*List of Officers whose Peons are allowed Liveries.*

1. District Collectors in their capacity as such, and also as District Magistrates, District Registrars and Political Agents. The term "Collectors and Magistrates" includes the Deputy Commissioners of Thar and Párkár and Upper Sind Frontier.
2. Assistant and Deputy Collectors.
3. The Collector of Bombay in his capacity also as Superintendent of Stamps and Stationery and Collector of Abkári.
4. The Talukdári Settlement Officer.
5. Officers in charge of the City Survey Offices, Broach and Bijápur.
6. The Survey Commissioner and Director of Land Records and Agriculture.
7. Officers of the Survey Department of and above the rank of Assistant Superintendent.
8. Superintendents of Land Records and Agriculture.
9. District Inspectors of the Agricultural Department.
10. The Abkári Inspector, Kotri.
11. Collectors of Income Tax, Bombay, Poona and Ahmedabad.
12. The Inspector-General of Registration and Stamps.
13. Inspectors of Registration and Stamps and of Village Registration.
14. The Sub-Registrars of Bombay and Karáchi.
15. The Registrar of Joint Stock Companies.
16. District Joint and Assistant Judges.
17. The Special Judge under the Dekkhan Agriculturists' Relief Act.
18. Small Cause Court Judges.
19. Presidency Magistrates.
20. Cantonment and City Magistrates.
21. The Coroner of Bombay.
22. The Sheriff of Bombay.
23. The Remembrancer of Legal Affairs.
24. The Inspector-General of Prisons.
25. The Superintendent, Civil Jail, Debtors' Side, Bombay.
26. The Inspector-General of Police.
27. The Shipping Master, Bombay.
28. The Director of Public Instruction.
29. Educational Inspectors.
30. Deputy and Assistant Deputy Educational Inspectors.
31. The Principals, Elphinstone and Deccan Colleges.
32. The Principal, College of Science, Poona.
33. The Senior Professor, Government Law School, Bombay.
34. The Principal, Elphinstone High School.
35. Head Masters of High Schools.
36. The Head Masters, Elphinstone Middle School and Poona Camp, Government English School.
37. Principals and Head Master of Training Colleges and Schools.
38. Lady Superintendents, Training Colleges.
39. The Principal, Sir Jamsetji Jijibhoy School of Art.
40. The Curator, Government Book Depôt, Karáchi.



No. 196.

ry No. 8-B :—

, Government Photozinc Department, Poona.”

No. 4441, dated 6th December 1909 ; Ind. No.

January 1910.)

No. 38.

Add to Annexure D, page 98, the following entry :—

36 -A Head master, Primary school for boys, Baroda Camp.

(G. R. Educational Department, No. 237, dated 6th February 1906, I. No. T. A. III—2983.)

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Add to Annexure D, page 98, the following entry :—

38-A. Head Master, Agricultural School, Hyderabad, Sind.

(Vide G. R., R. D. No. 2850, dated 28th March 1907 : Ind. No. T. A. IV.—4735.)

(No. 102, dated 12th April 1907.)

No. 169.

Page 98, annexure D—

Add the following new entry :—"29 A.—The Inspectress, Girls' Sch in Sind."

(G. R., E. D., No. 2338, dated 21st September 1908 ; Ind. T. A. IV., 2094.)

(No. 169, dated 20th October 1908.)

No. 200.

Add at the end of entry No. 36, page 98, the following :—

"Humby Vernacular School, Manora."

(No. 200, dated 21st February 1910.)

*Add* to annexure D, page 98, the following entries :—

2A. City Deputy Collector, Karachi (one peon).

5A. Deputy Collector in charge City Survey Establishment (one Kotar).

11A. Income Tax Collector, Karachi (one peon).

20A. Honorary Magistrate, Karachi (one peon).

58A. Registrar of Inland Trade, Karachi (one peon).

Government Resolution, Revenue Department, No. 10095, dated the 30th December 1904.

*Page 98, Annexure D, entry No. 20—*

*Add the following :—*

The charges in connection with the supply of woollens by the Superintendent of Stationery and on account of the make up of the coat, etc., for the peon attached to the office of the Cantonment Magistrate, Purandhar, should be divided equally between Provincial Revenues and the Cantonment Fund.

(*Vide* G. R., J. D., No. 6353, dated 27th November 1906 ; Ind. No. T. A. II—3375, F. D. No. 4736, dated 14th December 1906 ; Ind. No. T. A. II—3530.)

(No. 90, dated 18th February 1907.)

*Page 98, Annexure D.*

Add the following entry :—

9A. The Superintendent of Stamps, Karáchi.

(No. 131, dated 9-10-07).

*Page 69, Article 97, para. 46.*

Add the following new clause :—

(i) Rs. 4 may be allowed for the purchase biennially of summer clothing for the Amaldár of the Karáchi Central Stamp Depôt.

(*Vide* G. R., R. D., No. 8956, dated 7th September 1907).

(No. 131, dated 9-10-07).

*Pages 98 and 99, Annexure D —*

*Substitute* the following for entries Nos. 6 and 7 :—

6. The Director of Agriculture.

6-A. The Director of Land Records.

7. Gazetted Officers of the Agricultural Department.

For the word “Agriculture” in entries Nos. 8 and 70 substitute “Registration”.

*(Vide G. R., F. D., No. 2969, dated 1st August 1906.)*

Also omit the words “and Stamps” from entries Nos. 12 and 13.

*(No. 77, dated 3rd September 1906.)*

*Page 98, Appendix D.*

*Insert the following new entry :—*

**28-A. Deputy Director of Public Instruction.**

(G. R., E. D., No. 3172, dated 25th October 1913.)



*Add* the following entry to Annexure D, page 98, of the Bombay Treasury Manual:—

20-C. Honorary Magistrate, Sukkur (one Peon).

*(Vide* G. R., F. D., No. 1503, dated the 8th April 1915.

No. 286.

*Add* to the list in Annexure D, page 99, the following :—

64-A. Secretary, Accountancy Diploma Board, Bomba.

(G. R., F. D., No. 1928, dated 15th May 1915).

No. 274.

*Page 98—*

*Add to Annexure D, Chapter 6:—*

8-A. Consulting Surveyor to Government.

(G. R., F. D., No. 941, dated 4th March 1914.)

No. 273.

*Page 98, Annexure D, Chapter 6—*

*Substitute the following for entry No. 1 :—*

1. District Registrars, District Magistrates and Political Agents.

*Omit entries 2, 16 and 17.*

(G. R., F. D., No. 3535, dated 1st October 1913.)

(1) *Add* to Annexure D, page 98, the following entry :—

10-A. Assistant Commissioner of Salt, Excise and Opium in Sir  
(19 Petty Officers and peons on non-executive duty).

(*Vide* G. R., F. D., No. 838, dated 26th February 1915).

(2) *Chapter 6, page 69, Article 97—*

*Add* the following new clause to paragraph 46 :—

19 Petty Officers and peons of the Sind Salt and Excise Department on non-executive duty may be supplied with clothing on the same scale as is provided for peons in other Government offices.

(*Vide* G. R., F. D., No. 838, dated 26th February 1915).

No. 263.

*Page 99, Annexure D—*

*Substitute the following for entry No. 57 :—*

**57.** Political Agents, Assistant Political Agents and Deputy Assistant Political Agents.

*Chapter 6, Annexure D, page 99—*

*Add the following new entry :—*

**60-A.**—The Director, Maharaja Takhtasingji Observatory, Poona.

(Two peons).

(G. R., F. D., No. 3580, dated 20th September 1906.)

(No. 79, dated 11th October 1906.)

*Page 99, Annexure D—*

Add the following new entry :—

62-A.—Registrar, Co-operative Credit Societies, Bombay Presidency.

(*Vide* G. R., F. D., No. 4259, dated 16th December 1904.)



*Page 97, Annexure C.—*

Insert as item 22 A.

“ Railway freight on stores.”

No. 23.

*Add to Annexure D on page 98 the following entry :—*

11-B Income-tax Collector, Surat (two peons)

(G. R , F. D., No. 1806, dated 25th May 1905.)

*Add to Annexure D, page 98, the following entry :—*

20-B.—Honorary Magistrates, Hyderabad (Three peons). (G. R., F. No. 3984, dated 20th October 1906.)

(No. 84, dated 26th November 1906.)

*Page 99—*

For the words “Superintendent of Farms” in entry No. 61 substitute  
“Deputy Director of Agriculture”

(Government of India's No. 373, dated 25th January 1897).

B 731

No. 148. -

*Page 93, Annexure D—*

*Add the following new entry:—*

62-B. Superintendent of the Ethnographical Survey, Bombay Presidency.

(G. R., G. D., No. 7466, dated 12th December 1907: Ind. No. T. A.-II—4112).

(No. 148, dated 13th January 1908.)

*Page 99, annexure D—*

*Add the following entries :—*

“ 42-A.—Agency Surgeon, Káthiáwár.

42-B.—Medical Officer, Káthiáwár Political Agency, and in charge  
West Hospital, Rájkot.”

(*Vide* G. R., F. D., No. 3744, dated 10th September 1908 ; Ind. No.  
T. A. I., 1902.)

• (No. 170, dated 8th October 1908.)

41. The Surgeon-General with the Government of Bombay.
42. Civil Surgeons.
43. The Physician of the European General Hospital.
44. The Senior Medical Officer, Jamsetji Jijibhoy Hospital.
45. The Physician, Bai Motlibai and Sir Dinshaw Manockji Petit Hospitals.
46. The Surgeon, Cawasji Jehangir Ophthalmic Hospital.
47. The First Physician, Kama Hospital (as regards both the Kama and the Alibless Hospitals).
48. The Surgeon, Gokaldas Tejpal Hospital, subject to the condition that the cost is charged to the annual grant of Rs. 36,000 from the Bombay Municipality.
49. The Medical Officer in charge Pestonji Sorabji Charitable Dispensary, Poona.
50. The Superintendent, Bombay Lunatic Asylum.
51. The Principal, Grant Medical College.
52. The Sanitary Commissioner for the Government of Bombay.
53. Deputy Sanitary Commissioners.
54. The Health Officer of the Port of Bombay.
55. The Sanitary Engineer.
56. Inspectors of Sanitation and Vaccination.
57. Political Agents and Superintendents on Provincial Establishments and their Assistants.
58. The Western Bhil Agent, Khándesh.
59. The Superintendent, Civil Veterinary Department.
60. The Principal, Veterinary College, Parel, including Veterinary Laboratory.
61. The Superintendent of Farms.
62. The Inspectors of Factories and Steam Boilers, Bombay.
63. The Examiner of Guaranteed Railway Accounts (on account of the establishment or the registration of Railway traffic).
64. The Meteorological Reporter of Western India.
65. The Superintendent, Government Central Press.
66. The Secretary to the Civil and Military Examination Committee.
67. Officers of the Public Works Department of and above the rank of Assistant Engineer whose cost is wholly or partly Provincial.
68. The Sindhi Translator to Government.
69. The Superintendent of the Commissioner in Sind's Printing Press, Karáchi.
70. The Superintendent, Land Records and Agriculture, *Sind* (Peons of the Revenue Surveyors in Sind).
71. The Manager, Encumbered Estates in Sind.

*Note.*—The caretaker of the Council Hall, Poona, who has been brought on the Permanent Establishment of the Executive Engineer, Poona District, as a Chankidár, is entitled to clothing.











### Permanent Advances and their acknowledgment.

98. The rules regarding Permanent Advances and their acknowledgment are contained in Section IX, paragraphs 20 to 24, of the Accountant General's Contingent Circular, printed under Article 97 of this Manual.

99. The following is a complete list of the Permanent Advances now held in the books of the Accountant General :—

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Ahmedabad.</i>	Rs. a. p.	
1	Collector and District Magistrate.	2,742 2 3	Acknowledgment No. 13177, dated 30th September 1903.
2	District Registrar ... ..	140 0 0	Do. No. 43, dated 24th April 1903.
3	District Judge ... ..	350 0 0	Do. No. 695, dated 1st April 1903.
4	Judge of Small Causes Court...	60 0 0	Do. No. 162, dated 14th May 1903.
5	Deputy Collector in charge Opium.	30 0 0	Do. No. 119, dated 18th May 1903.
6	Superintendent of Police ..	400 0 0	Do. No. 1852, dated 28th April 1903.
7	Superintendent of Jails ... ..	700 0 0	Do. No. 697, dated 14th April 1903.
8	Cantonment Magistrate ... ..	50 0 0	Do. No. 87, dated 23rd June 1903.
9	Educational Inspector ... ..	135 0 0	Do. No. 87, dated 23rd June 1903.
10	Assistant Superintendent, Revenue Survey.	.....	
10A	Political Agent on Special Duty.	.....	
11	Assistant Superintendent of Police, Pálanpur.	250 0 0	Acknowledgment No. 622, dated 28th August 1903.
12	Sub-Registrar, Deesa ... ..	10 0 0	Do. No. 278, dated 19th May 1903.
13	Cantonment Magistrate, Deesa.	50 0 0	Do. No. 280, dated 19th May 1903.
14	Political Agent, Mahi Kantha .	795 0 0	Do. No. 1655, dated 1st April 1903.
15	Political Superintendent, Pálanpur.	300 0 0	Do. No. 2273, dated 18th April 1903.
15A	Officer in charge Deesa Subsidiary Jail.	10 0 0	Do. No. 107, dated 19th May 1903.
15B	Special Duty Officer, Tálukdári Estate.	.....	
15C	Political Agent on Special Border Duty.	.....	
	<i>Broach.</i>		
1	Collector and Magistrate ... ..	801 0 0	Acknowledgment No. 2218, dated 13th August 1903.
2	District Registrar ... ..	90 0 0	Do. No. 85, dated 16th June 1903.
3	Superintendent of Police ... ..	650 0 0	Do. No. 240, dated 7th April 1903.
4	District Judge ... ..	370 0 0	Do. No. 315, dated 2nd April 1903.
5	Educational Inspector, Northern Division.	70 0 0	Do. No. , dated 26th February 1903.

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Broach</i> —continued	Rs. a. p.	
6	Superintendent, Sub-Jail ...	25 0 0	Acknowledgment No. 174, dated 2nd April 1903.
7	Superintendent, Land Records and Agriculture, Northern Division.	200 0 0	Do. No. 405, dated 4th April 1903.
	<i>Kaira.</i>		
1	Collector and Magistrate ..	1,492 0 0	Acknowledgment No. 2664, dated 23rd September 1903.
2	District Registrar ... ..	115 0 0	Do. No. 65, dated 1st April 1903.
3	District Judge ... ..	295 0 0	Do. No. 694, dated 1st April 1903.
4	Civil Surgeon, Kaira ... ..	.....	
5	Registrar, Panch Mahals ...	70 0 0	Acknowledgment No. 209, dated 14th April 1903.
6	Collector and District Magistrate, Panch Mahals.	971 8 0	Do. No. 5040, dated 17th October 1903.
7	Superintendent of Prisons, Godhra.	100 0 0	Do. No. 139, dated 1st April 1903.
8	Government Pleader ... ..	.....	
9	Special Mamlatdar, Panch Mahals.	75 0 0	Acknowledgment No. 6.
10	Educational Inspector, Northern Division.	140 0 0	Do. No. , dated 26th February 1903.
11	Deputy Sanitary Commissioner, Gujarat Registration District.	70 0 0	Do. No. 689, dated 14th April 1903.
12	Civil Surgeon, Panch Mahals ...	.....	
13	Superintendent of Police ...	1,100 0 0	Acknowledgment No. 35, dated 16th April 1903.
14	Superintendent of Police, Panch Mahals.	650 0 0	Do. No. 11, dated April 1903.
15	Superintendent of Police, Rewa Kantha.	65 0 0	Do. No. 230, dated 17th April 1903.
	<i>Surat.</i>		
1	Collector and Magistrate ...	1,360 0 0	Acknowledgment No. 2813, dated 12th August 1903.
2	District Registrar ... ..	105 0 0	Do. No. 47, dated 6th April 1903.
3	District Judge ... ..	490 0 0	Do. No. 521, dated 15th April 1903.
4	Judge of the Court of Small Causes.	50 0 0	Do. No. 184, dated 1st April 1903.
5	Superintendent of Police ...	1,025 0 0	Do. No. 900, dated 9th April 1903.
6	Superintendent of Prisons ...	100 0 0	Do. No. 315, dated 14th July 1903.
7	Inspector General of Registration and Stamp.	30 0 0	Do. No. 488, dated 20th April 1903.
8	Commissioner, Northern Division.	500 0 0	Do. No. 1476, dated 15th April 1903.
9	Educational Inspector, Northern Division.	120 0 0	Do. No. , dated 26th February 1903.
10	Superintendent Revenue Survey, Gujarat.	.....	
11	Deputy Director of Agriculture, Surat Farm.	600 0 0	Acknowledgment No. 797, dated 18th September 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Thāna.</i>		Rs. a. p.	
1	Collector and Magistrate ...	1,319 4 0	Acknowledgment No. 2072, dated 8th September 1903.
2	District Registrar ...	150 0 0	Do. No. 52, dated 16th April 1903.
3	District Judge ...	1,234 0 0	Do. No. 1183, dated 27th May 1903.
4	Superintendent of Prison ...	500 0 0	Do. No. 1232, dated 4th April 1903.
5	Superintendent of Police ...	1,490 0 0	Do. No. 82, dated 26th May 1903.
6	Superintendent of Police G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
7	Government Pleader ...	200 0 0	Do. No. 57, dated 9th April 1903.
8	Educational Inspector, Northern Division.	70 0 0	Do. No. , dated 26th February 1903.
<i>Ahmednagar.</i>			
1	Collector and Magistrate ...	2,062 4 3	Acknowledgment No.
2	District Registrar ...	130 0 0	Do. No. 182, dated 12th May 1903.
3	Inspector-General of Registration.	20 0 0	Do. No. 488, dated 20th April 1903.
4	Inspector-General of Registration and Stamps.	30 0 0	Do. No. 488, dated 20th April 1903.
5	Deputy Sanitary Commissioner, Central Registration District.	30 0 0	Do. No. 1540, dated 13th June 1903.
6	Cantonment Magistrate ...	50 0 0	Do. No. 1118, dated 24th August 1903.
7	District Judge ...	685 0 0	Do. No. 1095, dated 22nd April 1903.
8	Government Pleader and Public Prosecutor.	100 0 0	Do. No. 7, dated 25th July 1903.
9	Special Judge under Act XVII of 1879.	65 0 0	Do. No. 149, dated 20th April 1903.
10	Superintendent of Police ...	755 0 0	Do. No. 769, dated 8th April 1903.
11	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
12	Superintendent of Prisons ...	100 0 0	Do. No. 485, dated 15th April 1903.
13	Educational Inspector, Central Division.	50 0 0	Do. No. 1042, dated 30th April 1903.
14	Superintendent, Civil Veterinary Department.	300 0 0	Do. No. 393, dated 4th April 1903.
<i>Khāndesh.</i>			
1	Collector and Magistrate ...	4,254 0 0	Acknowledgment No. 3529, dated 26th September 1903.
2	District Registrar ...	195 0 0	Do. No. 84, dated 15th April 1903.
3	District Judge ...	900 0 0	Do. No. 747, dated 15th April 1903.
4	Superintendent of Prisons ...	300 0 0	Do. No. 1362, dated 13th June 1903.
5	Superintendent of Bhusaval Jail.	25 0 0	Do. No. 288, dated 1st April 1903.

Thána—

Thána (Rs. 100.)

22nd November 1907 : Ind. No. T. A.-II—

07, *Article 117*—

*add* the following new clause :—

(5) An officer holding no substantive appointment under Government, appointed to act as an Inspector in the Aden Police may be allowed a salary of Rs. 100 per month.

(*Vide* G. I., H. D. (Police), No. 596, dated 11th June 1906, received per G. I., F. D. Endt., No. 3563-P., dated 25th June 1906 : Ind. No. A. III.—920, and Bom. Govt., J. D. Endt., No. 3352, dated 21st June 1906 : No. T. A. III.—857.)

(No. 68, dated 18th July 1906.)

*Page 109, Article 99—*

In column “Amount” against entry No. 5, Bi  
for Rs. 100.

(Letter No. 11289, dated 5th December 19  
General of Prisions: Ind. No. T. A.-I—2584 and  
dated 11th December 1907 : Ind. No. T. A.-I—271

(No. 150, dated 20th December 1907.)

No.	District.	Amount.	Reference to last acknowledgment.
<i>Sholapur—continued.</i>		Rs. 7a. p.	
7	Superintendent of Police ...	475 0 0	Acknowledgment No. 927, dated 2nd April 1903.
8	Do. of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
9	Government Pleader ...	20 0 0	Do. No. 134, dated
10	Educational Inspector, Central Division.	55 0 0	Do. No. 1042, dated 30th April 1903.
<i>Belgaum.</i>			
1	Collector and Magistrate ...	1,655 0 0	Acknowledgment No. 986, dated 3rd June 1903.
2	District Registrar ...	165 0 0	Do. No. 137 dated 24th July 1903.
3	Civil Surgeon ...	50 0 0	Do. No. , dated 14th May 1903.
4	Superintendent of Prisons ...	100 0 0	Do. No. 810, dated 4th June 1903.
5	Superintendent of Police ...	500 0 0	Do. No. P. A.-81, dated 24th April 1903.
6	District Judge ...	300 0 0	Do. No. A-45, dated 17th April 1903.
7	Political Agent, Kolhápúr and Southern Marátha Country.	250 0 0	Do. No. 1436, dated 17th April 1903.
8	Assistant Political Agent, Kolhápúr and Southern Marátha Country.	150 0 0	Do. No. 487, dated 1st April 1903.
9	Educational Inspector, Southern Division.	115 0 0	Do. No. 233, dated 11th April 1903.
10	Government Pleader ...	100 0 0	Do. No. 144, dated 28th July 1903.
11	Deputy Sanitary Commissioner, Southern Registration District.	70 0 0	Do. No. 495, dated 1st April 1903.
<i>Bijápúr.</i>			
1	Collector and Magistrate ..	1,550 0 0	Acknowledgment No. 1303, dated 10th September 1903.
2	District Registrar ...	115 0 0	Do. No. 36, dated 1st April 1903.
3	District Judge ...	165 0 0	Do. No. 523, dated 16th April 1903.
4	Superintendent of Police ...	590 0 0	Do. No. 750, dated 30th April 1903.
5	Superintendent of Prisons ...	<del>400</del> 2 <sup>00</sup> 0 0	Do. No. 730, dated 3rd April 1903.
6	Educational Inspector, Southern Division.	65 0 0	Do. No. 233, dated 11th April 1903.
7	Superintendent, Deccan Gang...	300 0 0	Do. No. 738, dated 21st April 1903.
8	Civil Surgeon ...	.....	.....
<i>Dhárwár.</i>			
1	Collector and Magistrate ...	1,995 0 0	Acknowledgment No. 522, dated 21st May 1903.
2	District Registrar ...	<del>155</del> 0 0	Do. No. 104, dated 1st April 1903.
3	Superintendent of Police ...	1,000 0 0	Do. No. 1024, dated 5th April 1903.



No.	District.	Amount.	Reference to last acknowledgment.
<i>Dhārwar</i> —continued.		Rs. a. p.	
4	Superintendent of Prisons ...	800 0 0	Acknowledgment No. 974, dated 16th April 1903.
5	District Judge ...	550 0 0	Do. No. 1091, dated 22nd June 1903.
6	Government Pleader ...	100 0 0	Do. No. 159, dated 11th August 1903.
7	Educational Inspector, Southern Division.	65 0 0	Do. No. 233, dated 11th April 1903.
8	Subordinate Government Pleader, Hubli.	50 0 0	Do. No. 161, dated 11th August 1903.
9	Provincial Superintendent of Census.	40 0 0	Do. No. 622, dated 24th August 1903.
<i>Kánara.</i>			
1	Collector and Magistrate ...	2,130 0 0	Acknowledgment No. 537, dated 21st May 1903.
2	District Registrar ...	155 0 0	Do. No. 100, dated 7th April 1903.
3	Inspector-General of Registration and Stamps.	30 0 0	Do. No. 488, dated 20th April 1903.
4	District Judge ...	580 0 0	Do. No. 819, dated 23rd April 1903.
5	Superintendent of Police ...	565 0 0	Do. No. 762, dated 9th April 1903.
6	Superintendent of Prisons ...	100 0 0	Do. No. 543, dated 7th April 1903.
7	Educational Inspector, Southern Division.	65 0 0	Do. No. 233, dated 11th April 1903.
8	Port Officer, Sir Karkun T., Kánara.	100 0 0	Do. No. 153, dated 3rd April 1903.
<i>Kolába.</i>			
1	Collector and Magistrate ...	1,153 13 0	Acknowledgment No. 1909, dated 28th August 1903.
2	District Registrar ...	106 0 0	Do. No. 64, dated 19th April 1903.
3	District Judge ...	285 0 0	Do. No. 1184, dated 27th May 1903.
4	Superintendent of Police ...	650 0 0	Do. No. 798, dated 13th May 1903.
5	Government Pleader ...	120 0 0	Do. No. 58, dated 9th April 1903.
6	Educational Inspector, Southern Division.	50 0 0	Do. No. 430, dated 4th June 1903.
<i>Ratnágiri.</i>			
1	Collector and Magistrate ...	2,325 0 0	Acknowledgment No. A-416, dated 18th May 1903.
2	District Registrar ...	160 0 0	Do. No. 41, dated 3rd April 1903.
3	District Judge ...	400 0 0	Do. No. 922, dated 18th April 1903.
4	Superintendent of Prisons ...	100 0 0	Do. No. 342, dated 1st April 1903.
5	Superintendent of Police ...	500 0 0	Do. No. , dated 29th May 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Khândesh</i> —continued.		Rs.    p.	
6	Superintendent of Police ...	1,415 0 0	Acknowledgment No. Ao-52, dated 17th April 1903.
7	Western Bhil Agent ...	100 0 0	Do. No. 38, dated 31st March 1903.
8	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
9	Educational Inspector, Central Division.	95 0 0	Do. No. 1042, dated 30th April 1903.
<i>Nāsik.</i>			
1	Collector and Magistrate ...	1,775 0 0	Acknowledgment No. 3710, dated 31st October 1903.
2	District Registrar ...	160 0 0	Do. No. 114, dated 20th April 1903.
3	Superintendent of Prisons ...	100 0 0	Do. No. 394, dated 7th April 1903.
4	District Judge ...	710 0 0	Do. No. 908, dated 25th March 1903.
5	Superintendent of Police ...	1,085 0 0	Do. No. 97, dated 11th May 1903.
6	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
7	Educational Inspector, Central Division.	70 0 0	Do. No. 1072, dated 30th April 1903.
8	Government Pleader ...	50 0 0	Do. No. 57, dated 18th May 1903.
9	Deputy Sanitary Commissioner, Western Registration District.	70 0 0	Do. No. 904, dated 20th April 1903.
<i>Poona District.</i>			
1	Collector and Magistrate ...	1,844 14 0	Acknowledgment No. 7148, dated 27th August 1903.
2	District Registrar ...	180 0 0	Do. No. 2, dated 9th September 1903.
3	Inspector-General of Registration.	20 0 0	Do. No. 488, dated 20th April 1903.
4	Judge of the Court of Small Causes.	250 0 0	Do. No. 288, dated 1st April 1903.
5	District Judge ...	1,080 0 0	Do. No. 897, dated 4th April 1903.
6	Special Judge under Act XVII of 1879.	505 0 0	Do. No. 341, dated 9th September 1903.
7	Superintendent of Police ...	1,075 0 0	Do. No. 66, dated 20th April 1903.
8	Superintendent of Police, G. I. P. Railway.	25 0 0	Do. No. 2262, dated 4th April 1903.
9	Superintendent of Jail, Yeráwda.	1,000 0 0	Do. No. 1674, dated 14th April 1903.
10	Government Pleader ...	100 0 0	Do. No. 45, dated 12th April 1903.
11	Educational Inspector, Central Division.	673 0 0	Do. No. 1042, dated 30th April 1903.
12	City Magistrate ...	100 0 0	Do. No. 676, dated 14th April 1903.
13	Commissioner, Central Division, Alienation Branch.	50 0 0	Do. No. 318, dated 23rd April 1903.
14	Commissioner, Central Division.	200 0 0	Do. No. R-1391, dated 20th April 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Poona District—continued.</i>		Rs. a. p.	
15	Superintendent, College of Science.	250 0 0	Acknowledgment No. 1, dated 4th April 1903.
16	Cantonment Magistrate ...	50 0 0	Do. No. 399, dated 13th April 1903.
17	Superintendent, Government Photozinc Department.	500 0 0	Do. No. 202, dated 4th May 1903.
18	Inspector-General of Prisons ...	200 0 0	Do. No. 2450, dated 3rd April 1903.
19	Director of Agriculture ...	250 0 0	Do. No. A-1943, dated 5th May 1903.
20	Officer in charge Government Stallions, Sirur.	100 0 0	Do. No. 108.
21	Inspector-General of Police ...	300 0 0	Do. No. 109.
22	Deputy Sanitary Commissioner, Central Registration District.	40 0 0	Do. No. 1540, dated 13th June 1903.
23	Commissioner, Southern Division.	200 0 0	Do. No. 1492, dated 14th April 1903.
24	Superintendent, Reformatory School.	100 0 0	Do. No. 323, dated 15th April 1903.
25	Superintendent, Land Records and Agriculture.	100 0 0	Do. No. 106, dated 5th September 1903.
26	Survey and Settlement Commissioner.	400 0 0	Do. No. A-1943, dated 5th May 1903.
27	Curator of the Mahārāja Takhtasing's Observatory.	25 0 0	Do. No. 12, dated 15th April 1903.
<i>Satara.</i>			
1	Collector and District Magistrate.	3,301 4 3	Acknowledgment No. 3138, dated 4th September 1903.
2	District Registrar ...	170 0 0	Do. No. 230, dated 12th May 1902.
3	Inspector-General of Registration and Stamps.	20 0 0	Do. No. 488, dated 20th April 1903.
4	Special Judge under Act XVII of 1879.	100 0 0	Do. No. 151, dated 20th April 1903.
5	District Judge ...	600 0 0	Do. No. 1411, dated 16th June 1903.
6	Superintendent of Police ...	860 0 0	Do. No. 122, dated 28th August 1903.
7	Superintendent of Prisons ...	100 0 0	Do. No. 228, dated 3rd April 1903.
8	Educational Inspector, Central Division.	70 0 0	Do. No. 1042, dated 30th April 1903.
9	Government Pleader ...	150 0 0	.....
<i>Sholapur.</i>			
1	Collector and Magistrate ...	1,249 12 0	.....
2	District Registrar ...	110 0 0	Acknowledgment No. 51, dated 1st April 1903.
3	Inspector-General of Registration and Stamps.	20 0 0	Do. No. 488, dated 20th April 1903.
4	District Judge ...	684 0 0	Do. No. 834, dated 18th April 1903.
5	Special Judge under Act XVII of 1879.	70 0 0	Do. No. 360, dated 18th September 1903.
6	Superintendent of Prisons ...	100 0 0	Do. No. 195, dated 4th April 1903.

Cancel the following entries:—

No. 6.

Page 111—Hyderabad Entry No. 8, Rs. 120.

Page 111—Hyderabad Entry No. 9, Rs. 300.

Chap. 6.]

CONTINGENT CHARGES.

111

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Ratnagiri—continued.</i>	Rs. a. p.	
6	Educational Inspector, Southern Division.	60 0 0	Acknowledgment No. 233, dated 11th April 1903.
7	Government Pleader ...	200 0 0	Do. No. 184, dated 1st August 1903.
8	Superintendent of Police in charge ex-King Thebaw.	50 0 0	Do. No. 167, dated 19th May 1903.
	<i>Hyderabad.</i>		
1	Collector and Magistrate ...	2,150 0 0	Acknowledgment No. , dated 21st May 1903.
2	District Registrar ...	50 0 0	Do. No. 55, dated 1st April 1903.
3	District Judge ...	400 0 0	Do. No. 466, dated 18th April 1903.
4	Superintendent of Police ...	1,615 0 0	Do. No. 723, dated 1st April 1903.
5	Superintendent of Prisons ...	300 0 0	Do. No. 575, dated 4th April 1903.
6	Deputy Commissioner, Thar and Parkar.	1,125 0 0	Do. No. 13, dated 6th April 1903.
7	Superintendent, Sind Convict Gang.	1,000 0 0	Do. No. 289, dated 6th April 1903.
8	Educational Inspector in Sind .	120 0 0	Do. No. 1888, dated 4th June 1903.
9	Superintendent, Revenue Survey in Sind.	300 0 0	Do. No. 353, dated 7th April 1903.
10	Cantonment Magistrate ...	50 0 0	Do. No. 4, dated 3rd April 1903.
11	Superintendent, Umarnkot Jail .	20 0 0	
12	Superintendent of Police, Thar and Parkar.	610 0 0	Acknowledgment No. , dated 7th April 1903.
	<i>Karachi.</i>		
1	Collector and Magistrate ...	1,955 0 0	Acknowledgment No. 3268, dated 3rd September 1903.
2	District Registrar ...	20 0 0	Do. No. 44, dated 1st April 1903.
3	District Judge ...	250 0 0	Do. No. 749, dated 20th April 1903.
4	Judge of the Court of Small Causes.	100 0 0	Do. No. 337, dated 1st April 1903.
5	Superintendent of Police ...	1,173 0 0	Do. No. 44, dated 14th April 1903.
6	Superintendent of Prisons ...	500 0 0	Do. No. 402, dated 2nd April 1903.
7	Government Pleader ...	500 0 0	Do. No. 90, dated 1st April 1903.
8	Cantonment Magistrate ...	50 0 0	Do. No. 1803, dated 31st August 1903.
9	City Magistrate ...	50 0 0	Do. No. 204, dated 4th April 1903.
10	Commissioner in Sind ...	1,700 0 0	Do. No. 599, dated 25th April 1903.
11	Judicial Commissioner in Sind .	1,000 0 0	Do. No. 1039, dated 1st April 1903.
12	Deputy Commissioner of Paper Currency.	75 0 0	Do. Nos. 8 and 9, dated 1st April 1903.

No.	District.	Amount.	Reference to last acknowledgment.
<i>Karachi—continued.</i>		Rs. a. p.	
13	Civil Surgeon ...	50 0 0	Acknowledgment No. 475, dated 7th June 1903.
14	Deputy Sanitary Commissioner in Sind.	70 0 0	Do. No. K—860, dated 1st April 1903.
15	Collector of Customs ...	1,000 0 0	Do. No. 3129, dated 12th May 1903.
16	Assistant Superintendent, Sind Revenue Survey.	50 0 0	Do. No. 973, dated 14th September 1903.
17	Educational Inspector in Sind	520 0 0	Do. No. 1888, dated 4th June 1903.
18	Inspector-General of Registration and Stamps.	30 0 0	Do. No. 438, dated 20th April 1903.
<i>Lárkhána.</i>			
1	Collector and District Magistrate.	1,550 0 0	Acknowledgment No. 246, dated 22nd April 1903.
2	District Registrar, Lárkhána ...	20 0 0	Do. No. 83, dated 1st April 1903.
3	District Superintendent of Police.	837 0 0	Do. No. 17, dated 15th April 1903.
4	Deputy Educational Inspector	20 0 0	Do. No. 1888, dated 4th June 1903.
<i>Sukkur.</i>			
1	Collector and Magistrate ...	1,175 0 0	Acknowledgment No. 219, dated 17th April 1903.
2	District Registrar ...	30 0 0	Do. No. 50, dated 6th April 1903.
3	Registrar, Upper Sind Frontier.	15 0 0	Do. No. 42, dated 20th April 1903.
4	District Judge ...	525 0 0	Do. No. 668, dated 18th April 1903.
5	Superintendent of Prisons ...	500 0 0	Do. No. 491, dated 20th April 1903.
6	Superintendent of Police ...	950 0 0	Do. No. 19, dated 20th April 1903.
7	Deputy Commissioner, Upper Sind Frontier.	780 0 0	Do. No. 97, dated 4th May 1903.
8	Superintendent of Police, Upper Sind Frontier.	175 0 0	Do. No. 19, dated 15th April 1903.
9	Educational Inspector in Sind	20 0 0	Do. No. 1888, dated 4th June 1903.
<i>Aden Treasury.</i>			
1	Political Resident ...	1,750 0 0	Acknowledgment No. 1443, dated 7th April 1903.
2	Agency Surgeon ...	50 0 0	Do. No. 5, dated 7th August 1903.
3	Registrar ...	25 0 0	Acknowledgment No. 13, dated 1st April 1903.
4	Superintendent of Prisons ...	70 0 0	Do. No. 213, dated 1st April 1903.
5	Political Agent, Somáli Coast	.....	.....
<i>Cutch Treasury.</i>			
1	Treasury Officer ...	100 0 0	Acknowledgment No. T-220, dated 15th April 1903.

*Page 112—Sukkur Entry No. 9, Rs. 20.*

*Page 112—Lárkhána Entry No. 4, Rs. 20.*

*Add—*

*Page 112—Karáchi—for Entry No. 17 enter Educational Inspector in Sind, Rs. 680.*

*Page 112—Karáchi—for Entry No. 16 enter Superintendent, Land Records and Agriculture in Sind, Rs. 350 (inclusive of Rs. 50 for Assistant Superintendent, Sind Revenue Survey).*

No.	District.	Amount.	Reference to last acknowledgment.
<i>Kathiawar.</i>			
		Rs. a. p.	
1	Political Agent ...	1,200 0 0	Acknowledgment No. 459, dated 11th May 1903.
2	Superintendent of Prisons ...	100 0 0	Do. No. 251, dated 30th June 1903.
3	Superintendent of Police ...	1,180 0 0	Do. No. 2778, dated 18th May 1903.
<i>Customs and Salt.</i>			
1	Commissioner of Customs and Salt.	5,670 0 0	Acknowledgment No. 2008, dated 16th April 1903.
2	Assistant Collector, Goa Frontier.	2,000 0 0	Do. No. 1864, dated 1st April 1903.
<i>Presidency.</i>			
1	Secretary to Government, General Department.	2,000 0 0	Acknowledgment No. 2527, dated 13th May 1903.
2	Secretary to Government, Financial Department.	1,200 0 0	Do. No. 1507-A, dated 28th April 1903.
3	Secretary to Government, Separate Department.	250 0 0	Do. No. 131, dated 16th April 1903.
4	Secretary to Government, Political Department.	1,000 0 0	.....
5	Private Secretary to His Excellency the Governor.	2,000 0 0	Acknowledgment No. 115, dated 17th April 1903.
6	Oriental Translator to Government.	100 0 0	Do. No. 212, dated 2nd April 1903.
7	Solicitor to Government ...	5,000 0 0	Do. No. 243, dated 5th September 1903.
8	Sheriff of Bombay ...	500 0 0	Do. No. 148, dated 1st April 1903.
9	Commissioner of Paper Currency.	750 0 0	Do. No. 61, dated 2nd April 1903.
10	Remembrancer of Legal Affairs.	50 0 0	Do. No. 503, dated 9th April 1903.
11	Registrar, High Court, Appellate Side.	150 0 0	Do. No. 58, dated 8th April 1903.
12	Chief Presidency Magistrate ...	500 0 0	Do. No. 870, dated 14th April 1903.
13	Inspector-General of Registration and Stamps.	400 0 0	Do. No. 488, dated 20th April 1903.
14	Commissioner of Police ...	1,000 0 0	Do. No. 3194, dated 15th April 1903.
15	Registrar, Court of Small Causes.	7,000 0 0	Do. No. 805, dated 12th May 1903.
16	Superintendent, Government Central Press.	750 0 0	Do. No. 191, dated 15th April 1903.
17	Superintendent of Stamps ...	1,200 0 0	Do. No. 881, dated 1st April 1903.
18	Superintendent of Stationery...	800 0 0	Do. No. 5465, dated 7th September 1903.
19	Superintendent, His Majesty's House of Correction.	500 0 0	Do. No. 1008, dated 25th April 1903.
20	Superintendent, His Majesty's Common Prison.	250 0 0	Do. No. 6554, dated 1st May 1903.
21	Superintendent, His Majesty's Common Jail (Civil Side).	200 0 0	Do. No. 68, dated 15th April 1903.
22	Government Pleader, High Court.	500 0 0	Do. No. 181, dated 7th April 1903.

No.	District.	Amount.	Reference to last acknowledgment.
	<i>Presidency—continued.</i>	Ra. a. p.	
23	Prothonotary and Registrar, High Court, Original Side.	200 0 0	Acknowledgment No. 420, dated 8th September 1903.
24	Mint Master ... ..	50 0 0	Do. No. 101, dated 15th April 1903.
25	Educational Inspector, Central Division.	30 0 0	Do. No. 131, dated 6th June 1903.
6	Superintendent, Sir J. J. School of Arts.	300 0 0	Do. No. 16, dated 2nd April 1903.
27	Superintendent of Police, G. I. P. Railway.	50 0 0	Do. No. 2262, dated 4th April 1903.
28	Meteorological Reporter ...	200 0 0	Do. No. 263, dated 16th April 1903.
29	Government Archaeological Survey Department.	350 0 0	Do. No. 82, dated 1st April 1903.
30	Examiner, Guaranteed Railway Accounts.	30 0 0	Do. No. L.T.-14, dated 3rd April 1903.
31	Inspector of Factories ..	15 0 0	Do. No. F.L.-1172, dated 22nd April 1903.
32	Sanitary Commissioner ...	170 0 0	Do. No. 1606, dated 12th June 1903.
33	Accountant General ... ..	700 0 0	.....
34	Assistant Accountant General	2,000 0 0	.....
35	Superintendent, Lunatic Asy- lum, Colaba.	100 0 0	Acknowledgment No. 609, dated 12th September 1903.
36	Assay Master, Mint ... ..	100 0 0	Do. No. 24, dated 2nd May 1903.
37	Superintendent, Bombay Vete- rinary College and Hospital.	150 0 0	Do. No. 425, dated 1st April 1903.
38	Surgeon-General with the Gov- ernment of Bombay.	100 0 0	Do. No. 3203, dated 11th May 1903.
39	Income-tax Collector ... ..	50 0 0	Do. No. 89, dated 4th April 1903.
40	Collector of Bombay ... ..	50 0 0	Do. No. L.R.-883, dated 1st April 1903.
41	Coroner of Bombay ... ..	50 0 0	.....
42	Officer in charge, Plague Re- search Laboratory.	500 0 0	Acknowledgment No. D-1365, dated 15th April 1903.
43	Lady Superintendent of Nurses	.....	.....
44	Master and Registrar in Equity, Commissioner and Taxing Master, High Court.	15 0 0	Acknowledgment No. 38, dated 15th April 1903.
45	Principal, Elphinstone High School.	10 0 0	Do. No. 131, dated 6th June 1903.
46	Surgeon to the Goculdas Tejpal Hospital.	60 0 0	Do. No. 1, dated

100. The amount of the Permanent Advance for each office is fixed by the Local Government, on application through the Accountant General.

### Bills for encashment at the Treasury.

101. In column 1 of the contingent bills other than contract, the serial numbers of the sub-vouchers given at the time of entering them in the contingent register should be entered so that they will vouch for the total amount



*Substitute* the following for the new clause inserted by Addendum and Corrigendum No. 15, dated 28rd January 1905 :—

“ The Commissioners of Divisions and Heads of Departments have been empowered to sanction permanent advances, the amounts to be given being fixed in consultation with the Accountant-General. Cases in which the Accountant-General and the sanctioning authority do not agree should be referred to Government for orders. The permanent advances of Commissioners of Divisions and Heads of Departments will continue to be sanctioned by the Local Government.”

(G. I., F. D., No. 510-A, dated 1st February 1908 ; Ind. No. T.A.M., 1578, and G. R., F. D., No. 1773, dated 11th April 1903 ; Ind. No. T.A.M., 212.)

of each item separately shown in the bill, instead of showing the total number only of the sub-vouchers as is done in some cases. When the amount of any sub-voucher exceeds Rs. 10, it should be separately entered in the bill and its serial number separately shown in column 1 of the bill and on each of the lines on which the details of it are shown, when more than one line is required owing to more than one amount being required to be shown on account of the same sub-voucher.

### Submission of detailed Contingent Bills.

102. Some officers who draw money on abstract bills send detailed bills, accounting for the amounts so drawn, to the Controlling Officers, *through Treasury Officers*, who note on them the dates of payment of the abstract bills.

This practice is not authorized and serves no useful purpose, but imposes unnecessary labour upon Treasury Officers and occasions considerable delay in the submission of detailed bills to the Accountant General for adjustment.

Detailed contingent bills should, therefore, in future, be submitted to the respective Controlling Officers direct, without the intervention of the treasuries where the abstract bills are cashed. Controlling Officers will send these bills to the Accountant General after countersignature as at present.

103. Opportunity is taken of drawing renewed attention to the Accountant General's Circular No. A-I—16556 of 13th March 1875 (reproduced below for facility of reference), which has not been cancelled by any later one. Treasury Officers will be particularly careful to refuse payment of abstract bills after the 10th, unless supported by a certificate that detailed contingent bills for the preceding month have been submitted to the Controlling Officer. Any remissness in this respect will be reported to Government in the annual report on the working of Treasuries.

TO THE TREASURY OFFICER.

SIR,—I have the honour to inform you that, in order to expedite the adjustment of contingent expenditure, His Excellency the Governor in Council has directed that, in future, no officer is to be allowed to draw money on a contingent abstract subsequent to the 10th of any month, unless he attaches to the first abstract, presented for payment at the Treasury after that date, a certificate to the effect that his detailed contingent bills for the preceding month have been forwarded with all necessary vouchers to the Head of his department. I beg that you will strictly adhere to these instructions and that you will, on no account, make any payment for contingencies in the absence of the certificate mentioned above. It would be convenient to have the certificate written on the abstract; but, when it is not so written, it should invariably be attached to it for the information of this office.

## Chapter 7.—Miscellaneous Charges.

(C. A. C., Articles 99—113.)

Refunds of Registration Fees ...	104	Miscellaneous ...	130
Refund of Penalty for deficient sale of Opium ...	105	Payment of Railway fares, &c., of Police Guards employed by Executive Engineers ...	137
Cost of Land ...	106	Adjustment of Burmah Police Charges ...	138
Salt and Customs Department...	113	Miscellaneous Expenditure for Public Works in the Civil Department ...	139
Overtime Allowance Bill ...	117	Charges incurred for the Deportation of Foreigners under Act III of 1864 to be shown separately from charges incurred under Act IX of 1874 for the Deportation of European Vagrants ...	140
Ordinary Provincial Contributions for Vernacular Schools...	119	Pay and Allowances of Bombay Survey Parties ...	141
Government Grants-in-aid to District School Buildings ...	122		
Educational Bills ...	124		
Contributions in lieu of One-anna Cess on Excise Revenue.	125		
Charges connected with the Book Depot not to be paid in Cash from Local Funds ...	128		
Expenses for Execution of Criminals ...	129		

## Refunds of Registration Fees.

104. In cases of refunds of registration fees originally charged in excess, a certificate should be given by the Treasury Officer at the foot of the bill to the effect that the commission charged by the Sub-Registrars on the amounts repaid has been refunded by them and credited in the cash account for the month of 19 . The month in which the amount of the commission was debited should also be stated therein.

## Refund of Penalty for deficient sale of Opium.

105. It has been arranged with the Commissioner of Customs, Salt, Opium and Abkari, Bombay, that, when refunds are claimed by Opium Contractors out of penalties levied from them for deficient sales of opium on the ground of the deficit having been made good in subsequent months, the bills for such refunds should be countersigned by the Commissioner *before* they are paid at the Treasuries.

The bill should be in the following form and should be obtained from the Central Press on indent:—

DISTRICT OF	REFUND OF PENALTY FOR DEFICIENT SALE OF OPIUM.		Voucher No.
Head of Service chargeable.	Refunds and Drawbacks. Excise Refunds.		List of Payments of 19 .
Name of Licensee.	Total amount of penalty paid by the farmer up to end of 19 . minus the amount already refunded.	Portion of the penalty now to be refunded owing to excise sales during the month of	AUTHORITY. Passed for Rupees ( ) Commissioner of Opium. Dated 190 .

Dated 190 .

Pay.

Treasury Officer.

Claimant's Signature.

Stamp if required.

No. 197.

*Page 117, Chapter 7—Miscellaneous Charges—Cost of Land—*

*Add the following as Article 106-A :—*

“ 106-A.—The procedure regarding petty payments of compensation in respect of land taken up for public purposes, referred to in Note 2, Rule 6, Appendix ‘ C ’ of the Civil Account Code, is prescribed in G. R., R. D., No. 2783, dated the 3rd May 1900.”

(No. 197, dated 25th January 1910.)

### Cost of Land.

106. Payments for "cost of land" should be regulated entirely by the rules laid down in Appendix C of the C. A. C. The award referred to in rule 3 should, for the convenience of the Public Works Department, be forwarded to the Examiner, Public Works Department, through the Executive Engineer concerned with a special request that it may be sent on to the Examiner without delay.

107. Rules 3 and 4 of Appendix C (C. A. C.) are to be observed in cases of lands acquired by private negotiations outside the Act—*vide* Government Resolution (Revenue), No. 8762, dated 13th December 1886, so that for the future the only vouchers which will be admitted for charges for "cost of land" whether the land is acquired for the "Public Works," "Forest" or "Salt" Departments or for any other Government or Incorporated Local Fund purposes, are Forms C and D of the above rules.

108. Advances taken by the Collector under rule 14 will be debited in the Treasury Accounts to "Miscellaneous advances," "other items," and will be dealt with entirely under the rules laid down in Chapter 8 of this Manual.

109. When land is acquired for a municipality or other public body financially independent of Government (a term which includes all "Excluded" but not "Incorporated Local Funds") great care should be taken that the prescribed advances are duly received before any payments are made. Such sums received in advance will be credited to a special deposit head "Deposits for work done for public bodies or individuals." Charges on account of payments must be supported by vouchers prescribed above (Form C or D). If, owing to any special circumstances, the vouchers cannot be furnished in the prescribed form, the amounts required may be drawn on simple receipts, but the vouchers in the proper forms should be furnished at the earliest possible date. Schedules in the form prescribed for "Revenue Deposits" should be furnished with the Treasury accounts whenever there are receipts or payments on this account. If the amount due to any party is not claimed within a year from the date of the award, the amount will be paid by a voucher in Form D by transfer credit to "Revenue Deposits."

110. Cheques in Form C may be made payable by the Collector at any Sub-Treasury in the district or may be drawn on the District (Huzúr) Treasury, but when paid by the Collector from advances taken under rule 14 the adjustments can only be made at the Head-quarters Treasury. Cheques in Form D can only be acted on at the Huzúr, as they involve a "payment by transfer":—

(1) An intimation of each payment should be forwarded to the Executive Engineer concerned on the day the amount is paid at or incorporated in the accounts of the District Treasury, so that they may be able to include the charge in the accounts they render to the Examiner for the month in which the payment is made.

111. Great care should be taken of the cheque-books containing Forms C and D. The following rules suggested by the Government of Bengal have received the approval of the Government of India—*vide* Government Resolution (Revenue), No. 6596, dated 17th September 1886, and should be strictly followed, *viz.* :

(1) Every cheque-book should contain a certain number of cheques with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book, and the number of cheques it contains, should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheques should be filled up by the Land Acquisition Officer with his own hand, in words as well as figures, and cheques should be encased under Rs. \_\_\_\_\_

(5) A periodical examination of pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

The rule (5) only applies to an officer specially deputed to take up lands and who renders separate accounts to the Examiner, Public Works Accounts, not to ordinary Revenue Officers who have no drawing account or pass-book.

112. At the instance of the Examiner of Public Works Accounts at Bombay, it is requested that Treasury Officers will see that the amounts of land compensation charges, advised to Executive Engineers of the Public Works Department for adjustment each month, agree with those actually paid in that month, and that in all cases they will quote in their advices to Executive Engineers the number and date of the awards against which payments are made.

### Salt and Customs Department.

113. The transactions of the Salt and Customs Department in the Presidency proper (*i.e.*, exclusive of Sind) are regulated by the following rules :—

#### *Payments into Treasuries.*

1. Collecting officers of the Salt and Customs Department will ordinarily pay the whole of the moneys which pass through their hands into the most convenient Revenue Treasury or Sub-treasury, the only exception being that the cheque of an officer having a letter of credit on the treasury may be received instead of cash.

2. A chalan in duplicate in the following form must be sent with each remittance. One copy will be signed and returned as a receipt in the usual manner (C. A. C., Chapter 18, Article 308, Note 3) :—

## CHALAN.

FROM

TO

(Name of Salt or Customs office)

Treasury.

Please Receive—								
Customs Revenue	...	...	...	...	...			
Salt Revenue	...	...	...	...	...			
Excise Revenue	...	...	...	...	...			
Land Revenue	...	...	...	...	...			
Miscellaneous Revenue	...	...	...	...	...			
Income tax	...	...	...	...	...			
Debt or Deposit...	...	...	...	...	...			
Total						...		
Signature of remitting officer.								
Received—								
In cash	...	...	...	...	...	...		
In cheques against letter of Credit	...	...	...	...	...	...		
Total						...		
and credited in accounts for						(month.)		
Signature of Treasury Officer.								

3. The amounts received should be recorded in a register in C. A. C., Form 36, with columns arranged according to the details given in the above chalan form.

The original chalans received at sub-treasuries must accompany the daily sheets, and should be posted in detail into the register. In the cash account "Debt and Deposit" will be carried into the column "Other items," but the remaining items will appear as "Civil Revenue." Details are not required in the cash account, but a schedule should be appended showing simply the monthly total of each column of the register.

4. Treasury Officers must be careful to see that the amount of detail provided is completely filled in, so that there may be no possibility of discrepancy with the Departmental accounts. A line should be drawn against each entry opposite to which there are no figures, and the month of account must be inserted in signing the receipt. This is specially important about the close of the month.

5. The Treasury has no concern with any detail or description beyond that printed on the chalan.

6. When a cheque is sent instead of cash the cheque must be "paid by transfer" and the full amount entered in the chalan must be credited.

7. If any portion of the cash remitted is spurious or light or otherwise not receivable at full value, the officer tendering the remittance should be asked to make it good at once; if he cannot do this the amount of the chalan should be credited in full and the deficiency debited to the remitting officer by a distinct entry in the Cash Book and shown in the unclassified portion of the

cash account, to be debited in the Accountant General's office under "Advances recoverable," "Miscellaneous advances." He must make the amount good not later than the next remittance of revenue to the Treasury.

*Monthly Return to Commissioner of Salt and Customs.*

8. On the 1st of the month the Treasury Officer will forward to the Commissioner of Salt and Customs a statement in the following form, a separate statement being sent for each Salt or Customs office in account :—

Date.	Name of Sub-treasury.	RECEIPTS.						PAYMENT.	
		Customs Revenue.	Salt Revenue.			Debt and Deposit.	Total.	Cheques paid.	

1st

190 .

Treasury Officer.

9. This return should be kept up from day to day ; it merely repeats the information recorded in the register, but shows the transactions of each Salt officer (Sirkárkun) by themselves. At the end of the month it should be totalled, agreed with the monthly total of the Treasury register and despatched in original, no copy being kept, as the Treasury register is a sufficient record. The form of monthly return can be procured from the Central Press.

*Payments from Treasuries.*

10. Payments to officers of the Salt or Customs Department will be made entirely on cheques drawn by them against letters of credit issued by the Accountant General in favour of the Commissioner of Customs under the rules printed in Article 114, who will notify to the Treasury concerned the names and designations of the particular officers who will draw against them. These cheques will be entered in a subsidiary register and schedule, the total of which in the list of payments appears as "Civil Expenditure."

11. Treasury Officers will make the whole or any portion of such letter of credit available at such sub-treasury as the officer receiving the credit may desire on his giving sufficient notice.

NOTE.—As in the transactions with the Salt Department the receipts at the Treasury will generally exceed the payments, it is not probable that there will ever be difficulty in providing funds when required, but if difficulty is found, the case must be reported to the Accountant General.

*Letters of Credit.*

114. The issue of Letters of Credit are regulated by the following rules :—

I.—Letters of credit will be issued monthly by the Accountant General on Treasuries to meet the cash requirements of officers of the Salt and Customs Department.



II.—All letters of credit will be issued in the name of the Commissioner of Customs, Salt, Opium and Abkari.

III.—On the 10th of each month District Officers of the Salt and Customs Department will prepare an estimate of their probable cash requirements during the next month and forward it to the Chief Account Officer, so as to reach him by the 15th of the month. The estimates should give reasons for any extraordinary requirements.

IV.—From the estimates of District Officers the Chief Account Officer of the Salt and Customs Department will prepare a general abstract of applications for letters of credit in the following form :—

ABSTRACT OF APPLICATION for letters of credit to meet the anticipated expenditure in the Salt and Customs Department for the month of 19 :—

Treasury.		Amount.		
		Rs.	a.	p.
(Say Dhárwár) ...	...	10,000	0	0
( „ Ahmedabad) ...	...	15,000	0	0
Total Rs. ...	...	25,000	0	0

This abstract will then be forwarded to the Accountant General for issue of the letters of credit, on or before the 20th of each month, to admit of the credits reaching the treasuries by the first of the following month, and copies of the abstract should be forthwith submitted by the Chief Account Officer to the Collector of Salt Revenue and to the Commissioner of Customs, Salt, Opium and A'bkari, accompanied, in each case, by a statement showing the amounts actually drawn against letters of credit issued in the preceding month.

V.—Applications received too late from any District Officer should be embodied in a supplementary requisition in the above form ; and at any time during the month, for sufficient reason, the Chief Account Officer will apply, on behalf of the Commissioner, for supplementary letters of credit, submitting at the same time copies to the Collector of Salt Revenue and the Commissioner of Customs, Salt, Opium and A'bkari. For credits of unusually large sums the previous sanction of the Commissioner should be obtained.

VI.—The Chief Account Officer will communicate to Treasury Officers, on whom letters of credit have been granted, the designations of the Officers authorized to sign cheques, and the money limit up to which the cheques should be cashed, forwarding at the same time a list of the names of the present incumbents. Whenever a change occurs in the incumbency of offices, the person making over charge will communicate direct to the Treasury Officer concerned the name of the officer to whom he has delivered over charge, with a copy of the relieving officer's signature, and his cheques should then be honoured, pending receipt of a formal advice from the Chief Account Officer.

VII.—As the Commissioner, the Collector and Deputy Collectors will have occasion to draw funds from any Treasury, while on tour, due provision for their additional requirements should be made in the application for a letter of credit, on the Treasury of the particular Division or District in which these officers may expect to be in the following month.

VIII.—The letters of credit will be current for the month for which they are issued, and the undrawn balance, if any, will lapse at the close of the month.

IX.—The Accountant General will inform the Chief Account Officer that the letters of credit applied for have been duly granted on the treasuries mentioned in the application, in view to his issuing subsidiary instructions to the treasuries regarding the limit of amount to be advanced to District Officers.

*Special arrangements for Goa and Diu Depôts.*

115. The arrangements explained above do not apply to the Goa or Diu Depôts which, owing to their being shut off from communication with any Treasury, during some portion of the year, require to be treated exceptionally. Remittances from these two Depôts should be credited *direct* in the Cash Book.

*Salt Department Deposit and Debt Accounts.*

116. With these the Treasury Officer has no concern beyond crediting any sum he may receive in accordance with Article 113, paragraphs 2 and 4.

Payments will be made by cheque and will not be distinguishable from any other payments.

**Overtime Allowance Bill.**

117. The remuneration granted to the establishments employed at the Distilleries in the Bombay Presidency for supervising the distillation of spirits on Sundays and holidays, and also beyond office hours on other days, should in future be drawn on the form printed below :

**OVERTIME ALLOWANCES.**

118. Overtime allowances are payable to Distillery Establishments according to the rates given below, provided the salary of an officer is not raised thereby above the limit of Rs. 5,000 a year laid down in Article 70, Civil Service Regulations, 4th Edition. If it does, the sanction of His Majesty's Secretary of State for India will be required.

*Night-work.*

For attendance for any time not less than }  
four hours between sunset and sunrise. } 25th monthly pay of the officer.

*Sundays and Holidays.*

For attendance for any time not less than six }  
hours between sunrise and sunset. } 25th monthly pay of the officer.

(G. of I.'s No. 1118-Ex., F. & C. D., dated the 15th January 1903 ;  
and G. R., R. D., No. 928, dated the 9th February 1903.)

Page 12

Add the following new article:—

*Page 122, Article 118-A—*

*Add the following as paragraph 11 under the heading “Plague Allowances” :—*

(11). Plague Allowances to officers doing plague duties, in addition to their ordinary duties, should be permitted only in cases where a serious local epidemic throws specially arduous work on the officer recommended for the concession; the allowances should not be granted as a matter of course to officers whose duties are increased owing to an outbreak of plague.

[G. R., G. D., (Plague), No. 938-P., dated 8th July 1909; (Ind. No. T. A. M—869)].

(No. 192, dated 20th July 1909).

No. 154.

*Page 122, Article 118-A—*

*Add the following in continuation of paragraph 3 :—*

The grant or allowance is admissible if the officer removes to a health camp or to a ward which has been declared as not infected.

(G. R., F. D., No. 2294, dated 15th May 1907 : Ind. No. P. A.—1118 and G. R., F. D., No. 4857, dated the 10th December 1907 : Ind. No. T. A. M.—1415.)

(No. 154, dated 18th January 1908.)

Government Servants" in Line 1:—

September 1907: Ind. No. G. A.-II—

**118-A.**—Government servants, who move from infected areas to healthy localities during the prevalence of an epidemic of plague, are entitled to allowances in accordance with the following rules:—

(1) Accommodation will not be provided by Government for their employes (including peons and other menials) unless special circumstances make it necessary to do so, when it is provided, no more than half the proper rent will be charged for it during the time in which it is certified that an epidemic is prevalent.

(2) In cases in which Government servants (including peons and other menials) make their own arrangements for accommodation whether by erecting temporary huts or by hiring houses or tents, a grant or house-rent allowance, as the case may be, will be granted as follows:—

For the purpose of this rule Government employes are divided into three classes, *viz.*, those whose salary (as defined in the Civil Service Regulations)—

- (a) does not exceed Rs. 20 per mensem;
- (b) exceeds Rs. 20 but does not exceed Rs. 100 per mensem;
- (c) exceeds Rs. 100 but does not exceed Rs. 250 per mensem.

*Note.*—Officers whose total emoluments including the grant or allowance exceed Rs. 3,000 per annum are not entitled to a grant or house-rent allowance.

*Table of Maximum Grant or Allowance.*

Class		Total Grant.	Monthly Allowance.		
		Rs.	Rs.	a.	p.
Class	(a)	5	1	8	0
Do.	(b)	15	5	0	0
Do.	(c)	30	10	0	0

subject to these maxima the limit of payment should be one-half the actual cost incurred. The following certificate signed or countersigned by the Head of office is also necessary:—

“Certified that the person claiming the allowance has removed from and is living outside the infected area, that he has incurred expenditure in providing himself with accommodation outside that area and that accommodation provided at Government expense is not available.”

(3) The grant may be paid on completion of erection of the hut. The house-rent allowance may be drawn monthly; but it must be calculated on the number of days that the quarters are occupied during a plague epidemic irrespective of the fact that a house or tent is rented at a monthly or quarterly rate or for a lump sum for a season. The allowance should not be granted during leave of any kind.

(4) Both grant and monthly allowance should not be drawn. If an employe both builds and hires, he may be given the option of claiming either grant or allowance.

(5) In addition to the grant or house-rent allowance a conveyance allowance should be granted to such persons as are in superior service at the rate of 8 annas and to menials at the rate of 2 annas a *working* day subject to the (a) limitation that an officer's total emoluments including the grant or house-rent allowance shall not exceed Rs. 3,000 per annum, and (b) the production of a certificate from the Head of office showing that the employe cannot obtain suitable accommodation in an uninfected area within 3 miles of the office he has to attend.

*Note (1).*—For Poona the limit has been fixed at 2½ instead of 3 miles.

*Note (2).*—The allowance may be drawn for holidays if the Head of the office certifies that the person for whom the allowance is claimed was required to attend office on those days.

*Note (3).*—The allowance is admissible to Government servants who are in receipt of a consolidated pay or permanent travelling or fixed conveyance allowance.

(6) The monthly and conveyance allowances may be drawn from the date on which the Municipal Commissioner, Bombay, for the City of Bombay, or the District Magistrate, for the district declares by a notification in the *Government Gazette* any particular Ward or Locality (as defined for Municipal or other purposes) to be infected or from the date from which an officer removes from the infected area, whichever is later, and should cease from the date on which the infected area is similarly notified by the same authority to be free from plague or from the date on which the person ceases to reside outside that area, whichever is earlier.

*Note.*—The allowances referred to are admissible in the case of an employe who removes in anticipation of an epidemic from any subsequent date from which the area may be declared to be infected.

(7) Members of Government offices in Bombay, Thana and elsewhere who are permanently staying in the suburbs of those places should not be granted the allowances during the prevalence of plague in them unless they are driven by plague from their residence, in which case they will be entitled to the grant or house-rent allowance mentioned in rule (2) above, and to the conveyance allowance mentioned in rule (5) subject to the proviso that they are required to incur travelling expenses which they would not have incurred but for such removal from their permanent residence and also that their temporary residences owing to the prevalence of plague are beyond three miles (2½ miles in the case of Poona) from the office which they have to attend.

(8) Conveyance allowance may be granted to a Government employe who removes to a house of his own in a suburb from an area which is declared to be infected during the prevalence of plague, if the Head of office is satisfied that he has removed there owing to plague and not for his own convenience.

(9) These allowances are admissible to all Government servants, whether holding permanent, temporary or acting appointments.

(*Vide* G. of I., H. D., Sanitary, No. 636, dated 29th March 1906, G. R., F. D., No. 3331, dated the 29th August 1906, No. 4798, dated the 18th December 1906, No. 132, dated the 9th January 1907, No. 400, dated the 14th January 1907, No. 834, dated the 23rd January 1907 and G. I., F. D., No. 1114-P., dated the 22nd February 1907.)

*Page 122, Article 118 (a), para. (5)—*

Add Note (4).

Conveyance allowance should be granted irrespective of the actual cost of conveyance hire incurred by each official, but that in the case of Members of Government Offices in Bombay, Thána and elsewhere who are permanently staying in the suburbs of those places the allowance is not to be granted unless the conditions mentioned in paragraph 3 of Government Resolution No. 3331, dated 29th August 1906, are fulfilled.

(*Vide* G. R., F. D., No. 3685, dated 16th September 1907).  
(No. 134, dated 11-10-07).

*Page 122, Article 118-A., Note 4—*

*Add as paragraph 2—*

Section writers employed in Civil Courts and paid from fees realised from the parties applying for copies of documents are entitled to the plague allowance provided they are regularly and continuously in employment as such.

(G. R., F. D., No. 5017, dated 18th December 1907 : Ind. No. T.A.-III—2701).

(No. 152, dated 15th January 1908.)



*Page 122, Article 118 A, paragraph 3—*

*Add the following in continuation of the first sentence:—*

Even though the officer may be on leave provided it is erected while he was actually on duty and was for *bond fide* occupation by him.

(G. R., F. D., No. 4696, dated the 30th November 1907.)

(No. 153, dated 15th January 1908.)

*Page 122, Article 118-A—*

*Add as Note 3 below paragraph 2 (c)—*

Note 3.—Government servants referred to in paragraph 2 include those on touring establishments also.

*Add as Note 4 below paragraph 5—*

Note 4.—Government servants on touring establishments who remove from plague infected area to healthy localities are entitled to the conveyance allowance only for the days for which no travelling allowance has been drawn.

(G. R., F. D., No. 2090, dated 30th April 1907 : Ind. No. T. A. IV—  
520.)

(No. 122, dated 5th June 1907.)

*Page 122, Article 118—*

*Add para. 2—*

Fees for overtime work may be paid to officers drawing over Rs. 3,000 per annum of the Preventive Service, Wharf and Salt Departments without the sanction of the Government of India.

[G. I., F. D., No. 1732-Ex., dated the 21st March 1907 : Ind. No. T. A. IV—4793) ; and G. R., R. D., No. 4095, dated the 23rd April 1907, embodying letter No. 2219—4, dated the 11th March 1907, from the Government of India, Department of Commerce and Industry : Ind. No. T. A. IV—398).]

(No. 121, dated 1st June 1907.)

Add the following as Exception (a) under paragraph (1) :—

*Exception*—No. rent should be recovered from the Sub-Inspectors and lower grades of Police officers who are provided during the prevalence of an epidemic of plague, with temporary accommodation at the expense of Government.

(*Vide* G. of I., H. D. No. 249, dated 19th February 1907, Finance Dept. No. Ex-1801, dated 2nd March 1907: Ind. No. T. A. M.—4786 and G. R., J. D. No. 1915, dated 28th March 1907: Ind. No. T. A. M.—88.)

(No. 104, dated 11th April 1907.)

*Page 122, Article 118-A—*

*Add* the following in the first line after Government Servants—  
Including apprentices in receipt of salary.

*Add* the following note below clause 2 (c)—

*Note 2.*—The amount of salary actually drawn and not the pay of the appointment held should be the basis for calculation of the grant or monthly allowance.

(G. R., F. D., No. 1912, dated 16th April 1907.)

(No. 106, dated 8th May 1907.)

*Page 122, Article 118-A—*

*Add the following as Note 4 below clause 2 (c):—*

Note 4.—In the case of sectioners the house-rent allowance should be calculated on the amount which they have earned during the month for which it is claimed and the grant should be calculated on the amount earned during the month in which erection of the hut has been completed.

(G. R., F. D., No. 2445, dated 27th May 1907 : Ind. No. P.A.—1298.)

(No. 123, dated 24th June 1907.)

*Page 122, Article 118-A—*

*Add the following as paragraph 10 :—*

10. Actual expenses up to the limit of 8 annas a day may be allowed to Government servants in receipt of railway passes at the rates chargeable to the public.

(G. R., F. D., No. 2878, dated 6th July 1907 : Ind. No. T. A. M.—660.)  
(No. 124, dated 26th July 1907.)

*Page 123, Article 118A.*

Add the following below the certificate under paragraph 2 :—

In the case of a Government servant already in receipt of house allowance, the following certificate is necessary :—

“ Certified that he actually maintained his permanent residence while living in temporary quarters. ”

(G. R., F. D., No. 3387, dated 16th August 1907. Ind. No. T. A. M.—  
818).

(No. 133. dated 2-9-07 )



Page 122, Article 118—

Substitute the following for Article 118 :—

Overtime allowances are payable to Distillery Establishments according to the rates given below, provided that the grant of such fees will in no case raise the salary of any officer beyond the limit of Rs. 9,000 a year.

*Night Work.*

For attendance for any time	} 1/60th of the monthly pay of the officer if the work does not extend beyond midnight, or 1/40th of the monthly pay of the officer if the work extends beyond midnight.
exceeding one hour between sun-	
rise and sunset.	

*Sundays and holidays.*

For attendance for any time	} 1/30 of the monthly salary of the officer. Provided that—
exceeding one hour between sun-	
rise and sunset.	

(a) in no case shall any officer be permitted to draw under this scale in any one month a sum exceeding the amount of half his monthly salary, and

(b) when night work is done on a Sunday or holiday on which no day work has been done, the extra remuneration shall be at the rate of 1/30th of an officer's salary for any period exceeding one hour.

(Vide G. I., F. D., No. 6672-Ex., dated the 31st October 1907. Ind. No. T. A. M.—1199 and G. R., R. D., No. 11482, dated the 3rd November 1907. Ind. No. T.A.M.—1306)

(No. 132, dated 22-11-07).

Add the following as Article 118-B—

*Principles for fixing rent of the huts erected at Government expense for employes who move from plague infected area to healthy localities.*

118-B. The Superintending Engineers of Divisions should be authorised to fix the rents of huts constructed by civil agency from funds at the disposal of the Civil Department. The rent should be fixed on the following principles:—

(a) The rent should cover the cost of construction and the estimated charges for maintenance less the estimated value of materials at the conclusion of the period for which they may be expected to last;

(b) The rent should be spread over the number of months for which it is estimated that the habitation will be occupied;

(c) Half the amount worked out in accordance with (b) should be recovered from the employé subject to a limit of 5 per cent. of his pay.

2. As an illustration—suppose a hut is constructed at a cost of Rs. 60 for an employé whose pay is Rs. 150 per mensem to last only a single season and the estimated period of occupation is three months. and the value of materials at the conclusion of that period is *nil*. Then the rent under (b) will be Rs. 20 and the amount recoverable will be Rs. 10, but owing to the 5 per cent. limit will be only Rs. 7½. Three monthly payments of Rs. 7½ will be recovered. If the occupant remains in the hut longer than three months, he will pay no more, and if he remains in it less than three months, he will pay no less.

Suppose a semi-permanent structure is constructed at a cost of Rs. 160 to last for three seasons and the estimated period of occupation is three months each season, and the total estimated charges for maintenance are Rs. 40 and the estimated value of materials at the conclusion of the three seasons is Rs. 20. Then the rent calculated according to (b) will be  $\text{Rs. } 160 + \text{Rs. } 40 - \text{Rs. } 20 = \text{Rs. } 180 \div 9 = \text{Rs. } 20$ , and the amount recoverable will be Rs. 10 per mensem subject to a limit of 5 per cent. of the occupant's pay in each season.

3. Civil Officers should furnish the Superintending Engineers concerned with all information necessary for the fixing of the rent and should make their own arrangements for the recovery of it. Halalkore and water charges if any paid by Government should be recovered in full in addition to the rent.

(G. R., F. D., No. 2711, dated 22nd June 1907.)

(FORM REFERRED TO IN ARTICLE 117.)

*Bill for Overtime Allowance due to the Establishment of the*

*Distillery for the month of*

Chap. 7.]

MISCELLANEOUS CHARGES.

No. 125.

123

No.	Name of the Officer.	Designation.	Pay.	Date.	HOURS WORKED.		Rate.	Number of days for which allowance is due.	Amount.	REMARKS.
					From	To				

The hours of work mentioned on the reverse are correct.

Liquor Contractor.

Certified that the sum of Rs.  
was credited under Excise on

recovered from the Liquor Contractor on account of this Bill

Passed for Rs. (

Treasury Officer.

Collector.

*Note.*—The dates on which recoveries are credited in the Treasury should be entered in each bill before encashment.

### Ordinary Provincial Contributions for Vernacular Schools.

#### *Grants to Local Boards.*

119. By the addition of the grant of Rs. 3,09,254 sanctioned in Government Resolution in the Educational Department, No. 1749, dated the 29th August 1903, and the transfer of the Presidency Educational Fund to the Bombay Municipality, the ordinary Provincial Grants to Vernacular Local Boards' Schools in this Presidency stand at Rs. 8,00,387 with effect from the 1st October 1903.

This amount has been distributed by the Director of Public Instruction among the several Local Funds (Educational Section) as follows :—

Educational Division.	Local Fund.	Amount.			Remarks.
		Rs.	a.	p.	
Central ...	Poona ...	33,220	0	0	
	Sholapur ...	23,884	0	0	
	Sátara ...	48,739	0	0	
	Ahmednagar ...	39,534	0	0	
	Khándesh ...	64,320	0	0	
	Násik ...	37,778	0	0	
Northern ...	Ahmedabad ...	44,077	0	0	
	Kaira ...	49,611	0	0	
	Broach ...	40,699	0	0	
	Surat ...	51,931	0	0	
	Panch Maháls ...	18,665	0	0	
	Thána ...	30,104	0	0	
Southern ...	Belgaum ...	40,402	0	0	
	Bijápur ...	36,407	0	0	
	Dhárwár ...	58,281	0	0	
	Kánara ...	22,266	0	0	
	Kolába ...	26,136	0	0	
	Ratnágiri ...	30,386	0	0	* Exclusive of the grant of Rs. 4,650 for the Ratnágiri School of Industry sanctioned in Government Resolution, Educational Department, No. 1083, dated 18th June 1902.
Sind ...	Lárkhána ...	25,706	0	0	
	Karachi ...	8,293	0	0	
	Upper Sind Frontier ...	9,694	0	0	
	Hyderabad ...	31,645	0	0	
	Shikárpur ...	17,711	0	0	
	Thar and Párkar ...	10,899	0	0	
	Total ...	8,00,387	0	0	

120. Bills for these grants require the countersignature of the Educational Inspector, and should be paid in April of each year to the credit of the Educational Section of the District Local Board. They should be presented in the way prescribed in Article 126.

#### *Grants to Municipalities.*

121. Grants to Municipalities should be treated exactly as "grants-in-aid" to private schools. The payments should be made quarterly on bills countersigned by the Director of Public Instruction.

*Page 124, Article 119—*

Alter the figure against Ratnágiri from Rs. 30,386 to Rs. 30,810 and add the following to the note in the remarks column :—

“ But inclusive of the annual grant of Rs. 424 on account of the Dápoli Primary School transferred to the District Local Board on the abolition of the Dápoli Municipality ”.

*Page 124, Article 119—*

Alter the figure against Khándesh from Rs. 64,320 to Rs. 64,728\*, add the following note in the “Remarks” column :—

\* Inclusive of the annual grant of Rs. 408, on account of the Prak Primary School transferred to the District Local Board, on the abolition of Prakásha Municipality.

*(Vide G. R., Edl. D., No. 1418, dated 7th August 1905.)*

Add the following new Article :—

*Grants for orphans and destitute children.*

123-A.—The Inspector of European Schools is authorised to pass the grants for orphans and destitute children admissible under Article 40 of the Code of Regulations for European Schools, and to countersign bills on account of them to the extent of the funds allotted for this purpose. A consolidated list of grants sanctioned by the Inspector should be submitted by him to the Director of Public Instruction annually.”

(G. R., E. D., No. 2694, dated 6th November 1908 ; Ind. No. T. A. M.-1462 ; and F. D. Endst. No. 4891, dated 3rd December 1908 ; Ind. No. T. A. M.-1625.)

(No. 177, dated 23rd November 1908.)

### Government Grants-in-Aid to District School Buildings.

122. Bills for the Government grants to meet popular contributions for District Board school buildings should be preferred by the Presidents or Vice-Presidents of the Local Boards concerned in the prescribed form. Before they are presented at the Treasury for payment, they should be submitted for the countersignature of the Director of Public Instruction through the Educational Inspector of the Division.

123. In the case of bills for the grants to Local Boards' Vernacular Schools the same procedure as above should be followed, except that the countersignature of the Educational Inspector of the Division is sufficient.

### Educational Bills.

124. Officers of the Educational Department should present at the Treasury Bills for Educational charges in duplicate instead of in triplicate. The original bills should be forwarded to the Accountant General and the duplicates to the Educational Inspector of the district.

### Contributions in lieu of One-anna Cess on Excise Revenue.

125. Owing to the loss sustained by Local Funds in this Presidency in consequence of the abolition by the Government of India of the One-anna Cess on Excise Revenue a grant was made of Rs. 1,55,048 which is included in the Provincial Service Contract.

The amount so received is divided by the Government of Bombay as follows, *viz.* :—

Division.	District.	Amount.			Remarks.
		Rs.	a.	p.	
Sind	Karachi ... ..	9,955	0	0	Government Resolution (General Department) No. 6042, dated 4th November 1902. Financial Endorsement No. 3860, dated 13th November 1902.
	Hyderabad... ..	8,610	0	0	Do. do.
	Sukkur ... ..	2,290	0	0	Government Resolution (General Department) No. 5342, dated 10th October 1903.
	Frontier Districts... ..	1,732	0	0	Do. do.
	Thar and Parkar ... ..	633	0	0	Government Resolution (General Department) No. 6700, dated 4th December 1902.
	Larkhana ... ..	1,700	0	0	Government Resolution (General Department) No. 6700, dated 4th December 1902. Financial Department Endorsement No. 4292, dated 15th December 1902.
Central	Poona ... ..	10,126	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 5080, dated 5th October 1876.
	Ahmednagar ... ..	2,403	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Satara ... ..	1,980	0	0	Do. do.



Division.	District.	Amount.	Remarks.
		Rs. a. p.	
Central— <i>continued.</i>	Sholapur ... ..	3,513 0 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 818, dated 10th February 1875 (Revenue Department).
	Khándesh ... ..	12,700 0 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Násik ... ..	5,247 0 0	Do. do.
Northern ...	Ahmedabad ... ..	2,828 0 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Kaira ... ..	789 0 0	Do. do.
	Panch Maháls ... ..	46 0 0	Do. do.
	Broach ... ..	1,419 0 0	Do. do.
	Surat ... ..	13,865 0 0	Do. do.
	Thána ... ..	20,784 8 0	Do. do. and Government Resolution No. 7276 (Revenue Department), dated 13th October 1886.
Southern ...	Bijápur ... ..	9,586 0 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Belgaum ... ..	9,159 0 0	Do. do.
	Dhárwár ... ..	15,657 0 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 818, dated 10th February 1875 (Revenue Department).
	Kánara ... ..	7,471 0 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and Government Resolution (Revenue Department) No. 1610, dated 3rd June 1885.
	Ratnágiri ... ..	3,857 0 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 818, dated 10th February 1875 (Revenue Department).
	Kolába ... ..	8,697 8 0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and Government Resolution (Revenue Department) No. 1074, dated 11th February 1892.
	Total ...	1,55,048 0 0	

126. This grant is treated in the *Government* Accounts as a "contribution from Provincial to Local" and should be formally paid to the District Local Board in April of each year. A claim should be made out as follows:—

Provincial Revenues, Bombay \_\_\_\_\_ Dr.

To the \_\_\_\_\_ District Local Board

For amount of annual contribution in lieu of the One-anna Cess on Excise Revenue

*Add new Article 129-C., page 127:—*

“Medical Officers in charge of Presidency State Hospitals or Lunatic Asylums and Civil Medical Officers in charge of Districts are authorized to purchase medicines locally in cases of exceptional illness or in order to meet extraordinary demands, upto a limit of Rs. 100 in each case, provided that such medicines are not usually supplied by the Medical Store Depôt and that the Officer making the purchase has sufficient Budget provision.”

(G. I., Dept. of Commerce and Industry, No. 10014—10039—85, dated 31st October 1908; Ind. T.A.M.—1444; and G. R., G, D., No. 7375, dated 15th December 1908; Ind. No. T.A.M.—1729.)

(No. 185, dated 31st March 1909.)

Add the following new article :—

*Charges for the Collection of Income Tax.*

129-A.—In cases where commission is paid to non-official employers who may undertake to collect Income Tax from their employes, the following procedure should be followed :—

(1) Whenever the net amount of Income Tax collected by the non-official employers (companies, etc.) is paid by them into the Treasury (i.e., after deducting their commission), they should be asked to attach a receipt for the amount of the commission retained, to the challan with which the money is paid into the Treasury.

(2) The Treasury Officer will credit the net amount of the tax paid into the Treasury and will collect all such receipts of the employers for the month and forward them to the Collector of Income Tax for the district, who will check them and prefer a bill, in the contingent bill form, for the total amount of the commission and send it to the Treasury Officer for adjustment, supported by the payees' receipts.

(3) The Treasury Officer will adjust the bill by credit to "VIII—Assessed Taxes", Income Tax, and debit to a distinct item in the Cash Book, the bill being forwarded to this office in support of the debit. The amount will be debited in this office to the head "10—Assessed Taxes"—Collection of Income Tax—Allowances for the Collection of Income Tax.

No. 59.

Page 127—

Add the following new article :—

*Construction and repairs to Chavdis.*

129-A.—A separate account of the receipts and expenditure on this account should be maintained by means of a Register in a simple form and a plus and minus memorandum in Try. Form No. 108-B should be submitted to this office with the monthly Treasury Accounts.

2. Collectors can budget annually for expenditure, up to the limit of the unexpended balance likely to remain at credit of the account, at the close of the year, plus the following year's Provincial and Local Grants details being given in the remark column of the Budget Estimates as shown below :—

(1) Estimated unexpended balance at  
the close of the year 190 -190 . ... Rs.

(2) Estimated receipts during 190 -0 .

On account of—

(a) Popular Contributions . ... Rs.

(b) Local Fund Grants . ... Rs.

(3) Government Grant for 190 -0 . ... Rs.

---

Total . ... Rs.

3. The total amount thus provided in the Budget Estimates will be available for expenditure within the limit of the "Total receipts" shown the plus and minus memorandum submitted to this office, from month to month as explained in the following para.

4. In the plus and minus memorandum for April of each year the expended balance on the 31st March preceding should be shown as the ending balance and the Government Grant (*vide* para. 2 (3) above), could be added to it. The receipts on account of Local Fund Grants and Popular Contributions should be added in the month in which they are added to Government in the Treasury Accounts.

5. The receipts and expenditure should be classified in the Treasury accounts in accordance with this office G. L. No.  $\frac{L. F.}{675}$ , dated 27th June 1899, reproduced on pages 4 and 5 of the accompaniment to G. R., R. D., No. 9937, dated 21st December 1904.

This on being signed by or on behalf of the President will be "paid by transfer" debit in the Cash Book direct, the receipt being simultaneously entered both in the Local Fund Subsidiary Register of the Accountant's Cash Book and the Cash Book of the Local Fund Branch.

127. It has been decided by Government in Government Resolution No. 1610, dated 3rd June 1885, that this grant is made one-third for Educational and two-thirds for general purposes and should be credited in this proportion in the Summary of Revenue attached to the Local Fund Cash Account to the "District Board Education" and "District Board General," respectively. This grant being a permanent one and not wholly educational should be paid without the countersignature of the Educational Inspector.

### Charges connected with the Book Depot not to be paid in Cash from Local Funds.

128. Under rule 42 (2) of the Local Board Rules, no payment should be made from the Local Fund (constituted under Act I of 1884) for books, etc., supplied from the Government Book Depôts unless the claim is supported by the original claim of the Curator setting forth the details and cost of the books, etc., supplied *minus* the discount allowed.

Such bills should be "paid by transfer" to the credit Book Dépôt Fund. No cash should be paid to the Deputy Educational Inspectors or any other officer for Book Dépôt supplies to the Local Fund in question.

### Expenses for Execution of Criminals.

129. Expenses incurred in the execution of criminals may be included in Magisterial contingent bills on receipt of the particulars from the Superintendent of the Jail. The expenses are debitable as charges of the Criminal Courts, and therefore it is anomalous that bills on their account should be countersigned by the Inspector-General of Prisons.

### Miscellaneous.

130. Charges for Account Establishments entertained in the offices of Collectors in the Districts, payable from Provincial Revenues, should be debited to "3, Land Revenue," and not to "Administration." The pay of the establishment in question should be included in the usual monthly pay bill of the Collector's Establishment.

131. Hospital Assistants and Native Medical Pupils serving in the Civil Department are not entitled to hutting-money allowance.—*G. I., F. D., 3545, dated 24th October 1878.*

132. Every bill preferred by the Government Pleader in connection with Civil and Criminal cases should be examined and countersigned by the Remembrancer of Legal Affairs. Bills not so countersigned should be refused payment.

NOTE.—Amounts awarded by the Civil Courts in their decrees against Government should be drawn on bills preferred by the officer of the Department concerned, countersigned, when necessary, by the Departmental Controlling Officer. They need not be preferred by Government Pleaders, and do not require the countersignature of the Remembrancer of Legal Affairs.

133. Printing charges of every description, whether for printing forms or notices, should be debited to "30, Stationery and Printing," except in the case of advertisement charges which should be debited departmentally and not to "Stationery."

134. The following extracts are reproduced for information and guidance:—

\*            \*            \*            \*            \*            \*

1. Jewellery or other valuable property belonging to private persons cannot be lodged in a Government Treasury for safe custody without a special order from Government (C. G. No. 1341, dated 25th September 1880).

Deposit of jewellery, etc.,  
in Treasuries.

\*            \*            \*            \*            \*            \*

2. Rewards for energetic good conduct on particular emergencies, such as outbreaks of cholera, attacks by dacoits, realization of Government revenue under great difficulties, etc., payable under Government Resolution No. 6672, dated 16th December 1880, Revenue Department, should be debited under a separate entry "Rewards" subordinate to "Allowances to District and Village Officers," "3, Land Revenue."

### Maintenance and Road Expenses of Prisoners forwarded to Criminal Courts and detained in custody prior to their reception in Jail.

135. All charges incurred for the maintenance and road expenses of prisoners sent as witnesses to Criminal Courts should be drawn on bills countersigned by the District Judge or Magistrate, as the case may be.

136. Charges incurred for dieting prisoners detained in custody prior to their reception in a jail, as well as transport charges of such prisoners, for the time between their conviction and admission to jail should be debited to the Jail Department. This applies also to the expenses incurred on account of prisoners brought up for trial while undergoing imprisonment for a previous conviction.

### Payment of Railway Fares, etc., of Police Guards employed by Executive Engineers.

137. In order to avoid inconvenience to men of the Police force who are unable to advance their travelling expenses, it has been arranged with the Examiner, Public Works Accounts, that in future when Executive Engineers require to move their Police Guards on escort duty their Cashier shall pay the railway fares, etc., and recover the amount from the District Superintendents in cash so that they may include the charges in their own Bills and draw the amount from the Treasury as charges of the Police Department. This arrangement is necessary owing to Executive Engineers being unable to communicate beforehand in every case in which expense is incurred in moving the guard, and arrangements should be made that no avoidable delay occurs in recouping the Executive Engineer such sums as he may advance under this arrangement.

*Add* the following new Article :—

“ 136-A.—A sepoy of the 76th Punjabs was convicted by the Officer Commanding a regiment at Secunderabad, and sentenced to transportation to the Andamans, and sent to the Yeránda Central Jail for despatch to Port Blair and a question was raised as to who should bear the charges on account of transportation. It was decided by the Government of India that the general rule applicable to conviction by a British Court for an offence committed in British Territory applies also to such cases. Under this rule the cost of deportation of a convict up to the port of embarkation is borne by the despatching Jail, while all subsequent charges are borne by the Port Blair Settlement. In the present case, therefore, the Yeránda Jail should pay the deportation charge up to the port of embarkation and the Settlement all subsequent charges.”

(G. I., F. D., No. 2225, dated 16th April 1908 ; Ind. No. T.A.-II., 362.)

(No. 173, dated 3rd November 1908.)

### Adjustment of Burmah Police Charges.

138. The Government of India having decided that it would be a more simple plan for the Civil Department to make advances to officers employed in enrolling recruits for the Burmah Police, such advances, when made by Treasury Officers under the orders of Government, shall be debited in the Treasury accounts to "Account between Burmah and Bombay." All charges incurred by the Civil Department on account of the Burmah Police Force will also be debited in the accounts in the same way.

Military cheques, issued in favour of the Commandants of such Police Corps, when cashed, will be debited to the Military Department in the ordinary way, as also advances made under Military Station Orders.

### Miscellaneous Expenditure for Public Works in the Civil Department.

139. When charges for service rendered to the Public Works Department in the way of cost of labour supplied or value of work done by a Department, which cannot be classed as quasi-commercial, amount to Rs. 10 and under, they fall within the meaning of the rule prohibiting petty inter-departmental recoveries and should be charged against the Budget Grant of the supplying Department.

Debits for these charges will not therefore be raised against the Public Works Department, and when the value of the service to be rendered would amount to Rs. 10 and under, it should be met from the Collector's Contingent Grant, but it is desirable as far as possible to avoid incurring such charges in the Civil Department.

**Charges incurred for the Deportation of Foreigners under Act III of 1864 to be shown separately from charges incurred under Act IX of 1874 for the Deportation of European Vagrants.**

140. In future, expenditure incurred under Act III of 1864 (Foreigners Act) should be distinguished from expenditure incurred under Act IX of 1874 (The European Vagrancy Act, 1874).

### Pay and Allowances of Bombay Survey Parties.

141. The following detailed instructions, for payment of the salary and allowances of Survey Parties of the Bombay Revenue Survey, are based on Government Resolution, Revenue Department, No. 1777, dated 15th March 1882.

1. On receipt of an application in the annexed Form B from the Superintendent, Revenue Survey, of each division, a Letter of Credit will be issued monthly by the Accountant General on such treasuries as he may mention, in favour of the officer named by him.

2. The pay and allowances of the officer and of the Establishment employed under him, including travelling allowances and contingencies, should be disbursed to the extent of the amount of the Letter of Credit, on submission of a receipt according to the accompanying Form A.



3. This receipt should be for the net amount required for disbursement, but, on the reverse, all Fund deductions should be detailed and income-tax deductions shown in a lump sum, so that there may be no delay in carrying out the adjustments to be made in the Accountant General's office.

4. On receipt of information from a Superintendent of the sums he will require from Sub-Treasuries, the Treasury Officer will at once instruct the Sub-Treasury to disburse those sums, so long as the aggregate amount does not exceed the amount of the Letters of Credit issued in the Superintendent's favour by the Accountant General. The instructions to the Sub-Treasuries should be issued promptly, so that there may be no delay in making the required payments.

5. These payments should be noted on the reverse of the Letter of Credit; and should be entered in the Cash Book direct, the receipt granted being forwarded as a voucher in support of the debits made in the Treasury List of Payments. No advances, or remittance transfer receipts, will, under the new arrangements, be necessary in respect of pay and allowances; and none should therefore be granted.

6. The Assistant Superintendent of the Survey Party concerned will submit detailed bills, corresponding in amount with the sums drawn, as explained above, to the Superintendent of his division.

7. The Superintendent on receipt of these bills will prepare proper bills in the prescribed forms and forward them to the Accountant General with a note on each showing the name of the Treasury from which money has been drawn, together with the amount and date of payment.

### FORM A.

[REFERRED TO IN ARTICLE 141 (2).]

Received from the _____ Treasury for the month		Rs. a. p.	
of _____ 190			
Pay of Superintendent and Assistant Superintendent	...	...	...
Do. Clerks, Measurers, and Classers	...	...	...
Do. Peons and Guards	...	...	...
Do. Clerks of the Temporary Establishments	...	...	...
Do. Servants	do.	...	...
Travelling Allowances of Superintendent and Assistant			
Superintendent	...	...	...
Tentage Allowances of	do.	...	...
Official Postage	...	...	...
Service Telegrams	...	...	...
Purchase and Repairs of furniture	...	...	...
Do. of books	...	...	...
Country Stationery	...	...	...
Mapping charges	...	...	...
Carriage of Records	...	...	...
Other items	...	...	...
Rents, Rates and Taxes	...	...	...
		Total Rs.	...

Date

Assistant Superintendent, Revenue Survey.

## FORM B.

[REFERRED TO IN ARTICLE 141 (1).]

No.

FROM

THE SUPERINTENDENT, REVENUE SURVEY,

\_\_\_\_\_  
DIVISION;

To

THE ACCOUNTANT GENERAL, BOMBAY.

Dated \_\_\_\_\_ 190 .

SIR,

I have the honour to request that you will be good enough to grant a credit for Rupees \_\_\_\_\_ in favour of \_\_\_\_\_ on the \_\_\_\_\_ Treasury, on account of the Pay and Allowances due to him and the Establishment under him for the month of \_\_\_\_\_ 190 , as follows:—

Rs.

Pay of Gazetted Officer	...	...
Do. Establishment	...	...
Travelling allowances of Officers	...	...
Do. of Establishment	...	...
Contingencies	...	...

Total ...Rs. \_\_\_\_\_

The amount is within the sanctioned Budget allotment for 190 190 .

I have, &amp;c.,

Superintendent, Revenue Survey.

## No. 194.

Page 132, Chapter 8, Advances—

*Insert* the following as note to Article 142 of the Bombay Treasury Manual:—

*Note.*—The Collectors in the Presidency proper, and the Commissioner of Customs, Salt, Opium and Abkari, Bombay, are authorized to draw an advance, under Article 137 (a) of the Civil Account Code, to meet the charges on account of stamping the counterparts of liquor and intoxicating drugs licenses."

(G. R., R. D., No. 820, dated 29th January 1910; Ind. No. T. A. M.—2603.)

(No. 194, dated 9th February 1910.)

B 2057

Officer to watch vigilantly its recovery, in accordance with the conditions on which it was made, and in the event of default to address the officer concerned.

No sums should be held under this head unless they are actually recoverable; consequently no Government charges merely awaiting adjustment should be taken to it.

*Treasury Registers and Schedules.*

All sums advanced, and the repayments or adjustments made on their account, should be entered at the Treasury in two registers, one for advances, the other for repayments and adjustments kept in Form A hereto appended.

143. The *Civil and Revenue Advance* Heads are as follows:—

*Civil Advances.*

Medical supplies from Military Department (Article 156).

Bombay Civil Fund Advances.

Salt Department Advances.

Tentage Advances to Gazetted Officers.

Objection Book Advances.

House-building Advances.

*Revenue Advances.*

Talukdari Settlement.

Cost of Boundary-marks, etc., recoverable from Land-holders.

Do. pending completion of Survey operations.

Excise Advances.

Salt Manufacture Advances.

Purchase of Horses (Salt Department).

Excise Opium Advances.

*Provincial Advance and Loan Account.*

Advances for Land Improvement under Act XIX of 1883.

Advances for Seeds and Cattle under Act XII of 1884.

144. None but those heads under which transactions ordinarily occur at any Treasury need be entered in the Registers, but such of them as are required should as far as practicable be entered in the order given above, and in any case the same order must be observed throughout both the Receipt and Payment Registers and in the Schedules, hereinafter mentioned, furnished to the Accountant General's office.

SCHEDULES TO BE SENT TO THE ACCOUNTANT GENERAL.

*Payment Schedules.*

145. With each list of payments a schedule should be furnished of repayments made during the period covered by it, which must be an exact transcript of the Register of Advances.

*Receipt Schedules.*

With the cash account a receipt schedule should be sent, but for *Objection Book Advances* only in the form appended (B.)

As regards advances of all other kinds for which separate columns are provided in the Treasury Register, the monthly totals of repayments only need be entered in the cash accounts against the proper printed headings. Should any item recovered relate to the advances of another district, a note of the amount received on this account should be made in the remark column of the cash account.

*Objection Book Advances.*

146. Certain Objection Book Advances are recovered by deductions from bills which are charged *net*; and in some cases recoveries are made at the Treasury other than that from which the advance was made. A separate list of these advances (except "tentage advances to gazetted officers," which are watched by the Accountant General's office) should be carefully maintained, in which they can be dealt with in the manner shown in the form attached (D.)

Six weeks after the end of each official year a list of advances outstanding on this list should be forwarded to the Accountant General in the annexed form (C.)

*Revenue Advances.*

147. The following heads should be opened, where necessary, in connection with expenditure on boundary or survey marks:—

- (a) Cost of boundary-marks, etc., recoverable from land-holders. This should include all advances on account of boundary-marks which are pending recovery by the Mámlatdárs or other officers of the Collectorate.
- (b) Cost of boundary-marks pending completion of Survey Operations. This will include all advances not yet covered by distribution accounts (*vide* Article 148 (2) ).

148. Advances to the Survey Department for boundary-mark operations are regulated by the following rules in the Presidency proper:—

1. On the application of the Superintendent of Survey Party, the Accountant General issues a letter of credit in his favour upon the Collector of the district. This may be drawn against at the Huzúr, but by arrangement with the Collector, it may be made available in whole or in part at the Sub-treasuries. Payments against such credits are made on the simple receipt of the Survey Officers in the form appended (E), and should be charged to Objection Book Advances. Monthly bills countersigned by the Commissioner of Survey will be submitted by the Survey Officers to the Treasury for clearing these advances. The Treasury Officer will adjust them by credit to Objection Book Advances and debit to "Cost of Boundary-marks pending completion of Survey operations." At the Treasury recoveries must invariably be noted against "the earliest items of the year still unadjusted, irrespectively of the amounts to which they may be credited by the Survey Department.

2. When the Survey Officers apportion the expenditure now charged to "Cost of Boundary-marks pending completion of Survey operations," they will furnish to the Collector a distribution account showing how much is chargeable to Government and how much is recoverable from land-holders. When this account is passed by the Collector, the Treasury will adjust the charges, debiting in the cash book the amount chargeable to Government and carrying the portion recoverable from the land-holders to the debit of that head. The progress of the adjustments of the heads "Cost of Boundary-marks pending completion of Survey operations," and "Cost of Boundary-marks recoverable from Land-holders" being noted in the *plus* and *minus* memorandum. Immediately after the close of the financial year, the Treasury Officers should ascertain the amount of such advances which are irrecoverable, and see that sanction is obtained to their being written off, if possible before the 31st of July.

3. Any bills relating to the preceding year received at the Treasury between 1st April and 30th June should be sent to the Accountant General for adjustment, and special arrangements should be made by the Survey and Treasury Officers in co-operation to ensure the clearing of the advance accounts by the submission of the bills at latest by the 30th June. These bills will be adjusted by the Accountant General and the adjustment advised to the Treasury Office.

149. In Sind, the cost of Boundary-marks is charged direct to Government, the portion subsequently ascertained by the Survey Department to be recoverable from land-holders being brought on to the *plus* and *minus* memorandum from a statement submitted by the Survey Superintendent. As recoveries are made from land-holders, they are credited to "recoveries of service payments," which head is cleared by the Accountant General by deduction from Survey expenditure. The recoveries from land-holders are also brought on to the *plus* and *minus* memorandum.

#### *Bombay Civil Fund Advances.*

150. Advances are occasionally made under the rules of the Bombay Civil Fund. Should any such advances be made at a District Treasury, the debit should be entered direct in the cash book.

#### *Recoveries on Account of other Districts.*

151. When recoveries are realized on account of advances made at another Treasury, the Treasury concerned should be promptly advised. For all advances, wheresoever made to the Talukdári Settlement Officer, Gujarát,

Page 155—

Add as article 154-B—

A certificate will be furnished under the Collector's signature showing in lump the amounts of Tagai Advances written off. This certificate will be dealt with as a voucher at the Treasury and on the authority of it the Treasury Officer will adjust the amounts by credit to Tagai Advances and debit to Cash Book.

(G. R., F. D., No. 1227, dated 8th March 1907: Ind. No. T. A. II.—  
4878.)

(No. 107, dated 26th April 1907.)

Add the following new article :—

154A. Government have in their Financial Department Resolution No. 1286, dated the 31st March 1905, sanctioned the adoption, in this Presidency, of the abstract bill system for the payment of Takávi Advances (*vide* note to Article 131 of the Civil Account Code). The following procedure should be followed at the Treasury as regards these payments and the safeguards prescribed in clauses (1) and (2) of the note to Article 131 of the Civil Account Code should be strictly observed :—

I.—All payments on abstract bills should be debited in the Treasury Accounts under a separate head, to be opened in manuscript under "Advances Repayable," *viz.*, "Special payments to Officers making advances to Cultivators."

II.—Credits will be taken as follows :—

(a) All refunds in cash should be credited to the head "Special payments to Officers making advances to Cultivators" to be opened in manuscript under the head "Advances Repayable" on the receipt side.

(b) All refunds by deduction from abstract bills (*vide* the last clause of paragraph 3 of the Government of India letter reproduced in the preamble of the Government Resolution quoted above) should be similarly credited to the above head, the gross amount of the abstract bill being debited as stated in clause (1) above.

(c) On receipt of the detailed bill, the amount of the bill should be adjusted at the Treasury by credit to the head "Advances Repayable," "Special payments, &c.," and debit to the appropriate head under "Provincial Advances and Loan Account."

III.—These receipts and payments should be recorded in a Subsidiary Register in Treasury Form No. 31 (prescribed for Personal Deposits), and a separate *plus and minus* memorandum in the Treasury Form No. 108-c. should be furnished to this office monthly, with the Treasury Cash Account.

one account only is kept at the Ahmedabad Treasury. Those received by him elsewhere (as well as recoveries) should therefore be reported to the Treasury at Ahmedabad.

### Provincial Advance and Loan Account.

#### *Advances to Cultivators.*

152. These advances are classified in the accounts under the head "Provincial Advance and Loan Account" and they are of two kinds, Advances for Land Improvement under Act XIX of 1883, and Advances for Seeds and Cattle under Act XII of 1884. The advances for both purposes are made under special rules of Government, and the Revenue authorities making the advances are responsible for keeping a correct account of such advances of recoveries and interest. At the Treasury, however, the payments made under the orders of the Revenue authorities will be entered in the payment registers and the recoveries in the receipt register—*vide* Article 142, from which the figures will pass on to the cash-book daily. The *plus* and *minus* memorandum (Treasury Form 108) must show the total opening balance, total receipts and payments and closing balance of the month.

153. Revenue authorities in making advances must keep within the amount allotted by Government for this purpose in the yearly budget, and Treasury Officers should refuse to act upon orders to make advances in excess of the budget provision. The total amount provided in the budget of any year for advances can, however, only be utilized if the estimated recoveries of the year are made, and these recoveries should be watched to ensure that the amount available for advances is not exceeded, though the obligation to keep within budget provisions rests primarily upon the Revenue authorities.

154. The Revenue authorities (Collectors) keep an account of such advance, and should furnish to the office of the Accountant General by the 15th of June of each year a statement showing the following details:—

- (i) Total of the several advances as originally made.
- (ii) Balance on 1st April.
- (iii) Advances during the year.
- (iv) Recoveries during the year.
- (v) Balance on 31st March.
- (vi) Amount of interest recovered during the year.
- (vii) Rate of interest.

These details are required separately for advances for land improvement and for advances for seeds and cattle, and the total closing balance should be verified with the Treasury *plus* and *minus* memorandum by the Treasury Officer, through whom the statement should be sent to the office of the Accountant General.



# FORM A.

[Try. Form No. 104.]

136

REGISTER of **PAYMENTS** of ADVANCES Recoverable at the \_\_\_\_\_ TREASURY from \_\_\_\_\_ to \_\_\_\_\_ 190 .  
**RECEIPTS**

N.B.—This form will also be used as a Schedule with the Lists of Payments.

Date.		Voucher No.	To whom advanced. From whom received.	On what account and under what authority.	Civil Advances.		Revenue Advances.			Provincial Advance and Loan Account.			Daily Total carried to Cash-book.
Taluka.	Huzur.				Objection Book Advance.		Cost of Boundary marks, &c., recoverable from Land-holders.	Cost of Boundary-marks pending completion Survey operations.		Land Improvement.	"Seeds and Cattle under Act XII of 1884."	Talukdāri Settlement.	

ADVANCES.

## B.

Schedule of Recoveries of Objection Book Advances at the \_\_\_\_\_ Treasury for the month of \_\_\_\_\_ 190 .

Date received.	From whom and on what account.	Particulars of Original Advance.				Amount repaid.	Remarks.
		Date.	Where advanced.	Voucher No.	Amount originally advanced.		

[Chap. 8.]

## C.

List of Objection Book Advances outstanding at the \_\_\_\_\_  
Treasury on the 31st March 190 .

Date of Advance.	No. of Voucher.	Amount of Original Advance.	Treasury at which advanced.	Amount Outstanding.	Remarks as to when Advance has been partially or will be cleared.

## D.

Date of Advance.	No. of Voucher.	Amount.	Particulars.	Notes of Adjustment.
August 10th ...	2	Rs. a. p. 400 0 0	Mr. J. Jones, Assistant Collector, on transfer to Khândesh.	Noted on Last Pay Certificates dated 10th August.
Noted on L. P. C., No. 24, dated 13th August, from Sâtâra.	---	400 0 0	Mr. T. Evans, Assistant Collector, on transfer from Sâtâra to this district.	Deducted from— Rs. a. p. Voucher No. 8, dated September ... 133 5 4 " " 12th October 133 5 4 " " 14th November ... 133 5 4 400 0
August 14th ...	3	50 0 0	Advanced to Treasurer for despatching a remittance to Bombay.	Credited in cash, 20th August.

## E.

Station \_\_\_\_\_

Revenue Survey.

Date \_\_\_\_\_ 190 .

No.

Received from the 'Sub-Treasury Officer of \_\_\_\_\_ the sum of  
Rs. \_\_\_\_\_ (in words)

Village.	Amount.
Total ...	

only for payment of charges in connection with boundary-marks in the villages named in the margin of \_\_\_\_\_ Taluka of the \_\_\_\_\_ Collectorate.

Assistant Superintendent, Revenue Survey.

### Excise Opium.

155. The following rules are laid down for dealing with the stock of Excise Opium kept at the several treasuries for sale :—

*Note.*—For Sind, the Commissioner of Sind takes the place of the Commissioner of Customs.

(1) Treasury Officers will have nothing to do with the cost price of opium, and will discontinue the submission of any separate opium accounts to the Accountant General's office. The Commissioner of Excise will himself arrange to receive direct from the Collectors any statistical information he may require.

(2) A *plus* and *minus* memorandum will be appended to the Treasury accounts, as in the case of stamps, and deductions from this will be supported either by a credit of the value in the cash accounts or (for "writes off" on account of wastage, dryage, etc.) by the authority of the Commissioner.

(3) The entries in the Treasury cash accounts will be confined to

1. Credits for sales.
2. Debits for local purchases.

These will be very exceptional and will consist chiefly of opium returned to store by contractors.

No entries whatever are to be made in the accounts or in Contingent Bills on account of "writes off," these will appear as provided above in the *plus* and *minus* memorandum only.

(4) The *plus* and *minus* memorandum will be kept in pounds of 40 tolas each, and will be in the following form and contain the particulars given below, *viz* :

		Lbs.	Tolas.	Gras.
Balance from last account ...	...			
Received from the Commissioner, <i>vide</i> his No. ...	...			
dated ... ..	...			
Local purchases, <i>vide</i> Voucher No. ...	...			
dated ... ..	...			
Received by transfer from District ...	...			
Excess found in weighment ...	...			
Total ...				
Sold during month ...	...			
Wastage, etc., written off under Commissioner's authority (general or special) * ...	...			
Transferred to District as per receipt annexed ...	...			
Total, ...				
Balance to next account ...	...			

*N.B.*—A chest of opium weighs 136 pounds, 4 tolas and 80 grains at this standard (equal to 140 pounds avoirdupois each of 38½ tolas).

\* To be quoted.

(5) A similar *plus* and *minus* memorandum should be maintained for "confiscated opium" sent to the Treasury for sale.

(6) In the cash accounts "local purchases" and "sales" from the ordinary stock should be debited and credited to "Advances Recoverable" under a new minor head "Excise Opium Advances," while the sale-proceeds of confiscated opium should be carried direct to V.—Excise "Gain on sale-proceeds of Excise Opium," "Sale-proceeds of Confiscated Opium."

(7) The foregoing instructions refer to the Treasury Accounts and the account of the retail depôt at Bombay. In the Commissioner's accounts all purchases will be debited to the minor head "Excise Opium Advances" supported as at present by the vendor's bill, and a *plus* and a *minus* memorandum will be appended showing how the chests of opium thus purchased have been disposed of. These purchases will not of course appear in any shape in the District Treasury accounts.

(8) The "Gain" (or loss) on excise opium will be adjusted by the Accountant General at the end of each month. For this purpose a stock-rate will be fixed in consultation with the Commissioner. The value of the stock of opium at the several treasuries and with the Commissioner will be calculated at this rate and any difference between the amount so arrived at, and the amount held on the books of this office under "Excise Opium Advances," will be transferred to V.—Excise "Gain on Excise Opium."

(9) At the end of each month the Accountant General will send a statement of the entries made in the accounts to the Commissioner for information. This will be sent about the 10th of the second month, following that to which the figures relate, *i.e.*, December's accounts will be sent on the 10th February.

#### **Miscellaneous Advances—Medical Supplies from Military Department.**

156. The following arrangements have been made for the adjustment of the Military Department debits for Medicine and Medical Stores supplied to Charitable Dispensaries :—

I. The Military Department debits through its account current the full value of the supply, *plus* the authorized percentage for departmental charges, etc., and any expenditure that may be disbursed in the Military Department for carriage of the stores.

II. The Collector of the District is advised by the Accountant General of the debit and should see that the value is duly recovered and credited without delay, he should advise the Accountant General if any difficulty is experienced.

157. The Military debits will be held in the books of the Accountant General's office to the debit of "Advances Recoverable" and the credits at the Treasury should be classed under the same head in a special column subordinate to "Miscellaneous Advances" headed "Medical Supplies from Military Department." The No. and date of Accountant General's advice should be noted against each credit in the receipt schedule referred to in Article 145.

158. The Medical Stores Department will as far as possible avoid making payments for railway and other forwarding charges for Medical Stores. When the stores are sent bearing, these should be disbursed by the officer to whom they are consigned and who in the case of charges to be borne by Gov-

ernment should include them in his Medical Contingent Bill as final charges whether they belong to his District or not—but when they are recoverable from a charitable dispensary, and it is necessary to pay the charges direct from the Treasury, the Treasury Officer should debit the amount to "Advances Recoverable," "Miscellaneous Advances," "Other items" and take prompt steps to have the amount recovered and credited in his own or another Treasury if the latter is more convenient.

159. The Collector as President of the Dispensary Committees should be careful to see that the funds at the disposal of the Committee are sufficient to meet the charge for the Medical Stores. If there is any doubt about this and the cost of the stores is not known the price should be ascertained before the indent is sent on.

160. Special efforts should always be made to clear outstandings before the close of the official year, but, should any item be left unrecovered, it should be included in the list of outstandings to be rendered under Article 146.

Page 140—

Add the following new Article :—

*“ House-building Advances.*

160.C.—The Commissioners of Divisions and Heads of Departments have been empowered to sanction House-building Advances which should be given in strict accordance with the rules laid down in Article 136, C. A. C.”

(G. I., F. D., No. 510-A, dated 1st February 1908 ; Ind. No. T.A.M., 1578, and G. R., F. D., No. 1773, dated 11th April 1908 ; Ind. No. T.A.M., 212.)

(No. 174, dated 21st October 1908)

Add the following new article :—

### **Advances for the purchase of ponies, horses, tongas, carts, &c.**

**160-A.**—These advances can be sanctioned by the officers empowered by and subject to the conditions mentioned in the following Government Resolutions and Government of India's orders :—

* G. R., F. D.,	No. 3327,	dated 10th August 1876.
* Do.	No. 370,	dated 27th January 1883.
* Do	No. 3099,	dated 5th September 1891.
* Do.	No. 2706,	dated 1st July 1892.
* Do.	No. 1214,	dated 25th March 1893.
* Do.	No. 817,	dated 2nd March 1894.
* Do.	No. 2882,	dated 20th August 1904.

(\* Confirmed by the Government of India in their letter No. 6154-A, dated 3rd November 1905, embodied in the preamble to G. R., F. D., No. 510, dated 5th February 1905.)

G. I. letter No. 3541, dated 2nd July 1888, and G. R., F. D., No. 2292, dated 23rd July 1888.

G. I., F. D., No. 5138, dated 26th December 1891.

G. I., F. D. and C. D., No. 1851-A., dated 23rd April 1895, and G. R., F. D., No. 1530, dated 11th May 1895.

**160-B**—The Commissioners of Divisions and in Sind, the Commissioner of Customs, Salt, Opium and A'bkári, the Director of Land Records and Agriculture, the Inspector General of Registration, the Conservators of Forests, N., C. and S. Circles, the Deputy Conservator of Forests, Sind Circle, the Surgeon General with the Government of Bombay, the Sanitary Commissioner for the Government of Bombay, the Director of Public Instruction, the Inspector-General of Police and the Superintending Engineers of Divisions have also been empowered to grant advances to non-gazetted officers subordinate to them for the purchase of conveyances (*e. g.*, horses, ponies, carts, tongas, etc.) required for touring purposes, subject to the conditions specified below :—

(1) That the advance applied for shall not exceed two months' pay of the officer who applied for it ;

(2) that the advance shall be repaid in 12 equal monthly instalments ; and

(3) that the advance shall not exceed the value of the conveyance purchased, which shall be considered the property of Government till the advance is fully repaid.

(*Vide* G. I., F. D., No. 6154-A, dated 3rd November 1905, and G. R., F. D., No. 510, dated 5th February 1906 : Ind. No. T. A. M.—3280.)

(No. 76, dated 3rd September 1906.)

Page 141—

Add as Article 161-A—

*Rules regarding the issue of Remittance Transfer Receipts on account of Co-operative Credit Societies.*

161-A. Remittance Transfer Receipts can be issued at par for remittances between Co-operative Credit Societies duly registered under Act X of 1904 (Article 143-A (20) Civil Account Code).

When the payment is required at a Sub-Treasury there is no objection to the issue of a cash order to the payee for presentation at the Sub-Treasury under Note to article 390 of the Civil Account Code. As an additional precaution the Remittance Transfer Receipt may be presented at the Huzur through the Sub-Treasury Officer. There is also no objection to the issue of Remittance Transfer Receipts in the case of repayments. The cash can be paid at the Sub-Treasury, and the Huzur Treasury Officer on receipt of the daily list can issue the Remittance Transfer Receipt, which he should forward to the Sub-Treasury for delivery to the party applying for it.

(G. R., R. D., No. 5626, dated 4th June 1907 : Ind. No. T. A. M.—452.)



## Chapter 9.—Bills and Remittances.

[C. A. C., Article 139 (1).]

### Payment of Telegraphic Transfers.

161. The use of the telegraph for ordering payments of money is a well-established practice, and with ordinary care on the part of Treasury Officers there should be no room for the commission of fraud. Such telegrams are issued only in favour of Government Departments, or of well-known and respectable persons or firms, whose names are a sufficient guarantee for the genuineness of the telegrams issued in their favour. Where a Treasury Officer receives a telegram purporting to come from the Accountant General directing payment to persons or firms who are unknown or of doubtful character, he should invariably defer payment till receipt of proper authority by post, or refer the matter to the Accountant General by urgent telegram.

## Chapter 10.—Budget.

(C. A. C., Articles 153—162.)

Rules for the preparation of Budget Estimates ... ..	162
Punctual Submission of the Consolidated Local Boards Budget under Local Boards Rule 19 ... ..	183

Estimates of Public Works in charge of Public Works Officers ... ..	185
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### Rules for the preparation of Budget Estimates.

#### GENERAL REMARKS.

162. The figures dealt with in a Budget Estimate extend over three years for which columns are provided in the forms issued by the Accountant General's office, thus :—

#### *Forms for Estimates of Revenue.*

Those for the chief heads of Revenue have columns as follows :—

I.—Actuals of the preceding year.

II.—Estimates for the current year—

(a) Original Estimate.

(b) Revised Estimate.

III.—Budget Estimate for the ensuing year—

(a) Estimating officer's figures.

(b) Controlling officer's figures.

Column I is filled in by the Accountant General's office with the figures brought to account on the Government books which are the only "Actuals" recognised by Government.

Column II (a) also is filled in by Accountant General's office, either with the figures originally estimated by the Estimating officer or with the figures adopted by the Government of India if District details are available, which is seldom the case, for Revenue heads.

Column II (b) should be filled in by the estimating officer with a carefully prepared *revision* of the Estimate he made a year ago. This "Revised Estimate" should be prepared with very great care so as to avoid such incorrect forecasts as those noticed in Government Resolution (Financial) No. 2090, dated 4th August 1887. When the form of Estimate for any head provides no column for "Revised Estimate" it will, of course, be understood that such information is not required for that head.

Column III (a) should be filled in with a carefully prepared estimate of the Revenue to be collected and brought to account in the ensuing year (*see* Chapter 10, Article 155 of the C. A. C.); and should the Controlling Officer have any occasion to change the estimating officer's figures, he should

enter the revised figures in column III (b). Both officers are expected to give reasons, in the column of remarks (or in a separate note, if found more convenient) for any considerable increase or decrease over the figures in column II (b). The explanations should be as brief as is consistent with clearness.

### *Forms of Estimates of Expenditure.*

163. The columns of these will be similar to the "Revenue" forms except that the column for the "Revised Estimate" will be omitted, and with this exception the remarks made in Article 162 above apply also to Estimates of Expenditure. For *fluctuating* charges the remarks should be made in strict accordance with Chapter 10, Article 155 (e) of the C. A. Code. The term "fluctuating" charges should be deemed to include all charges except "Salaries" and fixed establishment charges.

### DIVISION OF ESTIMATES BETWEEN IMPERIAL AND PROVINCIAL.

164. As a rule the Division of the Estimates between "Imperial" and "Provincial" services is a matter with which the estimating officer has no concern, the division resting entirely with the Accountant General, and all that an estimating officer is expected to do is to estimate for the gross receipts and gross charges of his department in the form issued by the Accountant General.

### CLASSIFICATION OF CHARGES.

165. The charges under each minor or sub-head are as far as practicable classed under the following divisions:—

- (1) Salaries;
- (2) Establishments;
- (3) Allowances;
- (4) Supplies and services;
- (5) Extraordinary charges;
- (6) Contingencies;

and as it is important that estimating officers should understand the meaning of these divisions, the following explanation is given.

#### (1)—*Salaries.*

166. This division is intended for salaries (including personal allowances and fixed allowances given for special duties, e.g., Lunatic asylum allowances to Medical officers), of gazetted officers and of graded officers of any regular service (e.g., Mámlatdárs, Sub-Registrars, Deputy Inspectors of schools, etc.). Every salary should be separately traceable in the Estimates, and in the case of Covenanted Civilians should be estimated for *minus* the 4 per cent. annuity deduction, thus:—

	Rs.
1 Chief Secretary (Rs. 3,750) 4	= 43,200
1 Under Secretary (Rs. 1,250) 4	= 14,400
2 Assistant Secretaries (Rs. 600) and (Rs. 480)	= 12,960
	<hr/>
	70,560

The figure 4 indicates that the holder of the office is a Covenanted Civilian and that the annual charge is therefore 4 per cent. less than the figure that would be arrived at by multiplying by 12 the monthly salary shown within brackets. With this exception, salaries will always be shown at their *gross* amount, Fund, income-tax and other deductions being neglected.

In the case of progressive salaries, the amount to be estimated for is the salary which will be due on the 1st April next following, to the *present substantive holder of the post*. No account is to be taken of future increments likely to fall due within the coming year or of any saving which is likely to accrue owing to the absence of the officer on furlough, etc. Such savings will be dealt with by the Accountant General, or sometimes in the case of large departments by the Controlling Officer.

(2)—*Establishments.*

167. In connection with this division it is necessary to carefully comply with Article 155, rule 3 (b) and (c) of the C. A. C. In connection with (b) the instructions given above in the last paragraph of Article 166 should be observed. In connection with (c) it is necessary in all cases to append a memorandum giving details of the establishment charges estimated for.

(3)—*Allowances.*

168. The following are to be entered under this class :—

- (1) Travelling allowances.
- (2) House-rent allowances (rent itself is a contingent charge).
- (3) Conveyance allowances.
- (4) Hill journey allowances (including all allowances under the Hill journey rules).
- (5) Grain compensation.
- (6) Commission to Sub-Registrars and village officers, for collecting income-tax and the like.
- (7) Allowances to companies for collecting income-tax.
- (8) Fees to Pleaders and other law officers.
- (9) Overtime.
- (10) Clothing allowances (Káthiáwár).

"Allowances to (Gazetted) officers" should be estimated for quite distinctly from "Allowances to establishments."

(4)—*Supplies and Services.*

169. The term "Contingencies" means "the petty expenditure incidental to the carrying on of business;" it *does not* mean everything that is not a salary or an establishment charge; and it is accordingly necessary to have a division "Supplies and services"—a term which includes expenditure which not being a "Salary," an "Establishment" charge or an "Allowance" is not also a "Contingent charge" as defined above, but some expenditure peculiar to the department incurring it or special in itself.

1. The following items fall within the term "Supplies and services":—

- Manufacturing charges (Salt, Opium);
- Cost, freight, etc., of spirits (Excise);
- Charges for field work in surveying;
- Purchase of instruments (Survey and others);
- Petty construction and petty repairs;
- Purchase of food for Jail or Police Department;

Dieting charges in hospitals ;  
 Supply of medicines ;  
 Purchase, and taking up, of land ;  
 Gardening charges in Botanical gardens ;  
 Postal conveyance in the Post Office ;  
 Remittance of treasure (within the District, etc.) ;  
 Charges for conducting law suits ;  
 Diet money to witnesses or to revenue defaulters ;  
 Way charges of escorts (Police) ;  
 Clothing (Police and Jails) ;  
 Arms and accoutrements ;  
 Secret service money ;  
 Feed and keep of cattle (Pounds) ;  
 Purchase of material (Printing) ;  
 Cost of boundary or survey marks ;  
 Way expenses of process servers ;  
 Freight and other charges on imported stores ;  
 Local purchases of coal, stores, etc. ;  
 Rewards to informers ;  
 Rewards to marksmen (Police) ;  
 Subsidy for conveyance of mails ;  
 Purchase of tents ;  
 Purchase of boats ;  
 Allowances (or batta) to prisoners under trial ;  
 Maintenance of boats ;  
 Mapping charges ;  
 Opium conveyance charges.

(5)—*Extraordinary Charges.*

170. The division "Extraordinary charges" is intended for the record of charges of a "special" or exceptional character not likely to recur in any other year and which therefore it is desirable to record separately in the accounts. Such, for instance, are the charges for the "Jubilee Celebrations" and the large sums spent for the destruction of locusts, etc. The circumstances which necessitate such expenditure will, ordinarily, not admit of an estimate of it being framed in anticipation. When, however, it can be foreseen, it will, of course, be estimated for.

(6)—*Contingencies.*

171. As already explained above, the term "Contingencies" means only "the petty expenditure incidental to the carrying on of business" and includes the following items amongst others :—

House, office or warehouse rent (as distinct from rent allowances) ;  
 Rates and taxes ;  
 Charges for water-supply (including water-rate) ;  
 Country stationery ;  
 Postage charges ;  
 Telegram charges ;  
 Purchase of furniture ;  
 Repairs of furniture ;  
 Clothing to peons, etc. ;  
 Carriage of tents and records ;  
 Hot weather establishments ;

Miscellaneous office expenses ;  
 Hill journey charges (*not allowances*) ;  
 Section writing.

It must be understood that "Contract contingencies" must be estimated for, just as if there was no contract, except that the items should be bracketted together or otherwise distinguished so as to show that the contract figure is not exceeded.

#### REFERENCE TO SANCTION.

172. In the case of fixed receipts, such as Municipal contributions to schools or hospitals, or of fixed charges (other than salaries and establishments) such as grants-in-aid to dispensaries or grants-in-aid to schools, the orders fixing the amounts should always be quoted for reference.

#### SANCTION TO NEW CHARGES.

173. Particular attention should be given to Article 155 (g), C. A. C., and the note under it, as no new charge can be admitted by the Accountant General without previous sanction and, ordinarily, such items will simply be cut out as unauthorised if the rule is not attended to, as time will not allow of the Accountant General's office entering into correspondence on such matters when the estimates are under consideration.

(1) When provision is made for the "purchase of office furniture" or of stores, details thereof, such as the description of articles required and their probable cost, should be given in a separate schedule. Provision for articles costing more than Rs. 500 or of an extraordinary character will be disallowed from the Estimate unless specially sanctioned by Government.

(2) When provision is made for the purchase of tents or other items of periodical supplies or contingencies, the date of the last supply should be quoted and reference given in the column of remarks to the general or special sanction under which the Estimate is made.

174. Care should be taken to include in the estimates all charges expected to be actually paid (under proper sanction) during the year. This caution is given, as during past years several applications were received late in the year to make additions to the departmental estimates which could not be complied with, owing to the pressure of urgent Budget work, and to the fact that no additions can be made in the estimates after they are once closed, i.e., after the 31st December of each year.

#### DUE DATE.

175. All Imperial and Provincial Estimates should reach the Accountant General's office punctually on the 1st October. This date has been fixed to enable the Accountant General to compile the Estimates with care and accuracy in communication with Government, and as the work cannot be done satisfactorily unless the Estimates are punctually received, it will be necessary to report every case of delay for the orders of Government—*vide* paragraph 2 of Government Resolution (Financial) No. 2224, dated 18th August 1887.

#### URGENT BUDGET REFERENCES.

176. All references which the Accountant General may find it necessary to make regarding Budget Estimates will be headed "Urgent Budget reference," and these should, as far as practicable, be allowed precedence over other work and be replied to by return post. It must be remembered that unless a reply is received quickly it will be, generally, of no use whatever, as the Estimates cannot be delayed.

## LIST OF CONTROLLING OFFICERS.

177. The following is a list of Controlling Officers and the dates on which Estimates should reach them :—

MAJOR HEADS.		Controlling Officers.	Dates.	
Revenue.	Expenditure.			
.....	1—Refunds and Drawbacks.	.....	.....	.....
.....	2—Assignments and Compensations.	Commissioners of Divisions, Commissioner in Sind and the Commissioner of Customs, Salt, Opium and A'bkari.	September.	10th.
I.—Land Revenue	.....	{ Commissioners of Divisions and Commissioner in Sind.	Do.	1st.
Do. Alienated	.....	{ Ditto ditto	Do.	1st.
II.—Opium	3—Land Revenue	Commissioner of Customs, Salt, Opium and A'bkari.	Do.	10th.
.....	4—Opium	{ Ditto and Commissioner in Sind.	Do.	1st.
III.—Salt	5—Salt	Superintendent of Stamps, Bombay.	Do.	8th.
.....	6—Stamps	Commissioner of Customs, Salt, &c., and Commissioner in Sind.	Do.	1st to 5th.
IV.—Stamps	7—Excise	{ Ditto ditto	Do.	1st to 5th.
V.—Excise	.....	Commissioners of Divisions and Commissioner in Sind.	Do.	1st to 5th.
VII.—Customs	9—Customs	Inspector-General of Registration.	Do.	5th.
VIII.—Assessed Taxes	10—Assessed Taxes	Commissioners of Divisions for Minor Political Agencies.	Do.	10th.
X.—Registration	12—Registration	.....	.....	.....
XI.—Tributes	.....	.....	.....	.....
.....	13—Interest on Ordinary Debt.	.....	.....	.....
.....	14—Interest on other obligations.	.....	.....	.....
XIII.—Post Office	15—Post Office	Post Master General and Deputy Post Master General in Sind.	September.	10th.
XV.—Mint	17—Mint	.....	.....	.....
.....	18—General Administration.	.....	.....	.....
XVIA.—Law and Justice, Courts of Law, Criminal Courts.	19A—Law and Justice Courts of Law, Criminal Courts.	Commissioners of Divisions (a), and Commissioner in Sind.	September.	1st to 10th.
Law Officers	Law Officers	Legal Remembrancer	Do.	1st to 10th.
XVIB.—Jails	19B—Jails	Inspector-General of Prisons	Do.	1st to 10th.
XVII.—Police	20—Police	Inspector-General of Police	Do.	10th.
XVIII.—Marine	21—Marine	Director of Public Instruction	September.	1st.
XIX.—Education	22—Education	Archdeacon of Bombay for Church of England.	Do.	6th.
.....	23—Ecclesiastical	Surgeon-General with the Government of Bombay and the Sanitary Commissioner for Sanitation and Vaccination.	Do.	1st.
XX.—Medical	24—Medical	Commissioners of Divisions for Minor Agencies only.	Do.	5th.
.....	25—Political	Director of Public Instruction, Director of Land Records and Agriculture and Superintendent of Horse-Breeding Operations.	Do.	1st to 10th.
XXI.—Scientific and other Minor Department.	26—Scientific and other Minor Department.	.....	Do.	5th to 10th.
.....	27—Territorial and Political Pensions.	.....	.....	.....
.....	28—Civil Furlough and Absence Allowances.	.....	.....	.....
*XXII.—Receipts in aid of Superannuation.	29—Superannuation allowances and Pensions.	.....	.....	.....
*XXIII.—Stationery and Printing.	30—Stationery and Printing.	.....	.....	.....
XXV.—Miscellaneous	32—Miscellaneous	Commissioners of Divisions and Commissioner in Sind.	September.	5th to 10th.
XXXII.—Civil Works	45—Civil Works	{ Ditto ditto	Do.	5th to 10th.

\* Estimates for these major heads will be either prepared by the Accountant General for the whole Presidency or will be sent direct to him by estimating officers.

(a) For District Magistrates and their subordinates only—vide Resolution (F. D.), No. 126, dated 9th January 1869.

*Land Revenue Estimates.*

178. In addition to the ordinary estimate of Land Revenue receipts which is submitted, through the Commissioner, in October of each year, it is necessary, owing to the importance of the receipts, to call for fresh estimates in January, February and March, so as to enable the Accountant General to report to the Government of India any changes which may be found necessary on later information. The forms for these estimates will be sent by the Accountant General early in December, and should be returned duly filled in so as to reach him at latest by the 7th January, 4th February, and 3rd March.

179. It will be observed from the forms that the "Revised Estimate" for each current year is to be based on the—

(1) Actuals of the months that have already passed at the time of submitting the estimate, and

(2) The receipts that will probably be realized during the remaining months.

The figures to be filled in are therefore—

			Actuals.	Estimates.
January	...	...	9 months.	3 months.
February	...	...	10 "	2 "
March	...	...	11 "	1 month.

Explanation should of course be given in the "Remarks" column of the form of the causes of any large differences between the "Revised Estimate" previously furnished and the fresh estimate.

180. The Budget Estimate for the succeeding year should be for the demands of that year, modified by any known facts that will affect the demand for the year, or, in other words, what is actually expected to be received in that year. An estimate based on a three years' average is not at all suited to Land Revenue, which is affected by such causes as (1) revision in the rates of assessment, (2) deferred collections owing to bad seasons, etc., (3) favourable seasons. The Government of India attach great importance to the estimates of Land Revenue, as it constitutes the largest item in the Budget. It is, therefore, necessary that the estimates should be very carefully prepared from all available sources in the Revenue (not the Treasury) Department.

181. A further estimate should be furnished in June (so as to reach the Accountant General by the 15th June at latest). The figures required are for each current year only, and should be based on two months' actuals, and the expected receipts of ten months, the causes of any difference between the estimates framed in March and in June being explained in the column of remarks.

182. The estimates prescribed in Articles 178 to 181 should be sent to the Accountant General direct.

**Punctual submission of the Consolidated Local Boards  
Budget under Local Boards Rule 19.**

183. The Consolidated Local Fund Budget should be submitted to the Accountant General punctually. Under Section 57 of the Act the due date for the submission of the Budget is 10th December, but Government have directed



that whenever possible the Budget should be submitted to the Accountant General by the 20th November (G. R., F. D., No. 7523, dated 24th October 1890). Every effort should accordingly be made to despatch the Budget Estimates in time to ensure their receipt in his office on or before the 20th November, so that there may be no delay in the compilation of the general estimates of the Presidency which are due for submission to Government before the 20th of December. Sections 53, to 59 of the Local Boards Act I of 1884 prescribe the procedure to be followed in connection with Budgets.

In preparing the Budget the general rules laid down in Article 155, C. A. C., should be observed as far as possible.

**184.** The Public Works expenditure by Public Works and Civil Agencies should be classified in accordance with the following heads of classification which are prescribed by the Public Works Code:—

Classification.	Original Works.	Repairs.	Remarks.
<i>Civil Buildings.</i>			
Land Revenue ... ..			
Administration ... ..			
Educational ... ..			
Medical ... ..			
Miscellaneous ... ..			
Works in progress * Rs. ... ..			
Works not commenced * „ ... ..			
Total Rs...			
<i>Communications.</i>			
Metalled Roads—			
Bridged and drained throughout... ..			
Partially bridged and drained ... ..			
Unmetalled Roads—			
Bridged and drained throughout ... ..			
Partially bridged and drained ... ..			
Roads—			
Banked and surfaced with “Muram” or similar material, but not drained ... ..			
Banked, but not surfaced, partially bridged and drained ... ..			
Cleared, partially bridged and drained ... ..			
Cleared only ... ..			
Boat-bridges and ferries ... ..			
Accommodation for travellers ... ..			
Arboriculture ... ..			
Works in progress * Rs. ... ..			
Works not commenced * „ ... ..			
Total Rs...			
<i>Miscellaneous Public Improvements.</i>			
Towns ... ..			
Markets ... ..			
Paving streets ... ..			
Lighting ... ..			
Water-supply ... ..			
Sewage and drainage ... ..			
Miscellaneous ... ..			
Works in progress * Rs. ... ..			
Works not commenced * „ ... ..			
Total Rs...			
Total Works and Repairs, „ ... ..			
Establishment ... ..			
Tools and Plant ... ..			
*Grand Total Rs...			

\* This information should be given only in the case of “Original Works.”

### **Estimates of Public Works in charge of Public Works Officers.**

185. The Accountant General is required to furnish to the Government in the Public Works Department, the figures of estimated expenditure on Local Fund Public Works to be carried out by the agency of that Department during the Budget year. A statement showing the probable amount of outlay should accordingly be furnished to the Accountant General punctually by the 15th November in each year, showing the proposed expenditure under the heads of classification given in the preceding article. The grants for "Original Works" under the Departmental heads "Civil Buildings, Communications and Miscellaneous Public Improvements" should be distributed between "Works in Progress" and "Works not commenced."

## Chapter 13.—Interest on Government Paper.

(C. A. C., Articles 178—227.)

Government Promissory Notes in safe custody ... ..	186	Endorsement on Government Promissory Notes ... ..	187
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### Government Promissory Notes in safe custody.

186. Government Promissory Notes deposited by contractors and others, and forwarded to the Accountant General's office for safe custody, are frequently found to be entirely covered with endorsements, and in some cases with cross-endorsements. Attention should accordingly be paid to Article 194 (3) of the C. A. C., and such notes may not ordinarily be accepted for deposit.

• If the necessary delay of obtaining renewal is likely to inconvenience the depositor, the note may be accepted with the renewal fee of one rupee, and the renewal will be managed by the Accountant General.

### Endorsement on Government Promissory Notes.

187. The Government of India in paragraph 3 of their Notification,

“Received in lieu hereof a renewed note in the name of  
, with interest payable at

Signature of the holder.”

“Received in lieu of the within two (or more) notes for Rs.  
respectively in the name of , with  
interest payable at

Signature of the holder.”

“Received in lieu of the within a new note in the name of  
for Rs. by consolidation with Promissory Note  
or notes numbers (mentioning the numbers and amounts of the  
other notes desired to be consolidated with it) with interest pay-  
able at

Signature of the holder.”

very clearly and correctly written, and there must be no ambiguity as to the name of the payee of the new note. The holder's signature should agree *letter for letter* with the name in the body of the note, or in the transferring endorsement, as the case may be; the usual signature may be added below.”

Before accepting any note or notes for payment of interest or custody, Treasury Officers should see that the endorsements made thereon are in proper order and that the signature of the endorser agrees *letter for letter* with his name as spelt in the transferring endorsement.

## Chapter 15.—Deposits.

(C. A. C., Articles 245—265.)

Revenue and Criminal Court Deposits ... .. 190	Personal Deposits ... .. 198
	Civil Court Deposits ... .. 204

188. There are three classes of Deposits classified according to the departments through which they are received and a personal (or banking) account. (for which special forms are provided), making in all four classes of Deposits, *viz.* :

- Revenue Deposits.
- Civil Court Deposits.
- Criminal Court Deposits.
- Personal Deposits.

189. At Political Treasuries (such as Aden) where all branches of the civil administration—revenue, criminal and civil—are under the same officer, all deposits (other than Personal Deposits) should be included in one register and be called "*Revenue Deposits*," but, in an ordinary Collectorate, all the Collectors' Deposits should be in one register "*Revenue Deposits*," and all the Magistrates' Deposits in another register, "*Criminal Court Deposits*," while the Deposits of the several Judges and their subordinate Courts are kept separate (under arrangements explained further on) as "*Civil Court Deposits*."

## Revenue and Criminal Court Deposits.

190. The accounts of these two classes of Deposits should be maintained in strict accordance with Articles 250, 251, 351 to 354, 364 and 366 of the C. A. C., which contain sufficiently full instructions for the guidance of Treasury Officers.

NOTE.—Under the sanction of the Comptroller-General receipts by Superintendents of Jails on account of prisoners' private cash are remitted to the Treasury at convenient intervals for deposit as 'criminal deposits.' Withdrawals are made on receipts of Superintendents who pay the amounts to the prisoners concerned and record their receipts in their offices.

191. Costs awarded by Mámlatdárs under Section 17, Clause 3, of Bombay Act III of 1876, should be credited to Revenue Deposits, pending appearance of parties interested.

192. The following items should be carefully excluded from the Deposit Registers :—

*Receipts.*

- (1) Sale-proceeds of occupancy rights.
- (2) Auction sale (25 per cent.) deposit money.

- (3) Hissedári shares (Sind).
- (4) Fines out of which rewards are payable.
- (5) Rewards to informers.
- (6) Advances made by landholders to pay the surveyors engaged in the partition of their estates.

### *Repayments.*

193. The Receipt Registers should be examined, at frequent intervals, by the Treasury Officers and reviewed by the Collectors quarterly (Article 252, C. A. C.). No item should be allowed to remain in deposit beyond the prescribed period. The following instructions should be carefully observed :—

Compensation fines, and process fees to complainants, should not be held indefinite, a month after appeal is decided.

Sale-proceeds of property suspected to have been stolen, and

Batta to witnesses, after the case in which they are concerned is decided.

Proceeds of property of an absconded person, after two years.

194. Deposits made at a Sub (Táluka) Treasury must, under Article 360 of the C. A. C., be brought item by item, through the daily sheet upon the district (Huzúr) registers and must be numbered in the general series. Items so received may under the same rule be paid at the Sub (Táluka) Treasury without reference to the Treasury Officer at head-quarters, and care must be taken that the items are marked with a distinguishing note so as to preclude their being paid at the District Treasury. The forms of Register to be kept at the Sub-Treasury have been prescribed in the Revised Manual of Revenue Accounts—*vide* pages 156 to 159. No monthly returns should be rendered by Sub-Treasuries, but they should be required to send an extract of outstanding on 1st March under Article 255, note (1) of the C. A. C., and should be advised of the items which the District Treasury may report to the Accountant General as lapsed in order that these items may be so noted in the Deposit Register of the Sub-Treasury.

195. The annual Clearance Registers should be prepared in accordance with Article 253, C. A. C., and should include all items outstanding on the 31st March except those for the year just closed; thus the return due on 1st April 1904 should include—

(1) Items (if any) reserved from lapsing under Article 255.

(2) Deposits of 1902-03.

A special form (smaller than form 32) has been provided for this return.

196. The annual account of lapses should be very carefully prepared in accordance with Article 255, C. A. C., the write-off of the lapse, it will be noticed, is to be made in the Accountant General's office, not at the Treasury as has sometimes been irregularly done in this Presidency. All that the Treasury Officer has to do is to submit the prescribed return and make the deduction from the *plus* and *minus* memorandum (see Article 369 of the C. A. C.), subject of course to any amendment that may be made in the Accountant General's office. A careful observance of the note under the

*Page 156—*

Add the following new article :—

194-A.—Deposits on account of mining leases should not be refunded without the sanction of Government.

(*Vide* G. R., R. D., No. 3254, dated 30th March 1906.)

(No. 46, dated 28-4-06.)

*Add* the following :—

District Magistrates are authorized to dispose of the estate of intestate paupers of value not exceeding Rs. 5 for the benefit of persons entitled thereto. The proceeds derived from such disposal may be sent (minus expenses incurred) to the District Court to be dealt with under Reg. VI of 1827 in the cases in which the owner or apparent owner has died leaving no one apparently entitled to take possession of property left by him. If the balance remaining, after deducting the expenses, is entirely insignificant, it will not cover the expense of issuing notices and may be kept by the Magistrate until duly claimed.

(G. R., J. D., Nos. 558 and 1330, dated the 30th January 1889 and 11th March 1889, received with Government J. D. Memo. No. 279, dated the 15th January 1907.)

(No. 88, dated 28th January 1907.)

Substitute the following for Notes 1 and 2:—

*Note 1.*—Cash Orders issued on Sub-Treasuries remaining unpaid for more than three months from the date of their issue should be held to have lapsed and the amounts thereof should be adjusted at the Treasury by debit to “Personal Deposits” and credit to “Cash Recoveries.” Full particulars should be given in the monthly schedule of Cash Recoveries so as to enable this office to adjust the amounts to the credit of the heads originally charged.

*Note 2.*—If a lapsed Cash Order is presented at a Sub-Treasury, payment should be refused and the person presenting it should be asked to apply to the Huzúr Treasury Officer through the officer at whose instance the order was granted for the issue of a fresh cash order.

*Note 3.*—The officer who obtained the cash order should return it to the Huzúr Treasury Officer together with a fresh bill in the usual form for the charges for the payment of which the Cash Order was originally obtained. In cases in which the original bill was countersigned, counter-signature may be dispensed with in the case of the fresh bill. The Huzúr Treasury Officer will pay the amount of the bill in cash to the officer concerned if cash payment is desired or he will issue a fresh cash order as the case may be. He will at the same time endorse the old Cash Order as “Lapsed” and note thereon the month of the schedule of Cash Recoveries in which the amount thereof was credited to Government. The lapsed Cash Order should be forwarded to this office attached to the bill on which the charge is paid for the second time.”



*Substitute* the following for Notes 1, 2 and 3 :—

(1) Regarding the cash orders outstanding for more than three months the instructions in Notes 1, 2 and 3 of article 322 should be carefully observed.

(2) When payment of a lapsed cash order is claimed the Treasury Officer will forward the cash order to this office for pre-audit of the claim, quoting the particular month of the statement in which it is included. On the claim being passed by this office, the cash order will be returned to the Treasury Officer for payment, the amount when paid should be debited direct in the list of payments, and the cash order sent to this office as a voucher in support of the payment.

article quoted above will much facilitate the preparation of this account which should be rendered in the prescribed form, printed copies of which can be obtained from the Central Press.

197. Applications, for sanction to the refund of such Deposits, should be made in the printed form provided for the purpose, which also should be used as a payment voucher. Such refunds should be debited direct in the Cash Book.

### Personal Deposits.

These are of two distinct kinds—

- (1) Personal accounts.
- (2) Cash orders.

For (1) C. A. C. Form No. 42 is used and for (2) Form No. 44, the daily totals of each of these are carried into Form No. 43 so as to arrive at a daily total of the whole major head.

Form 42 is very simple and needs no further explanation. Form 44, it will be observed, is divided into two parts "orders issued" and "orders paid" and thus forms a receipt and also a payment register; the entries in it should be made in accordance with the example given in the annexed form of personal ledger account.

198. When a sum of money is credited in a taluka daily sheet for the purpose of being paid at another taluka, it should in the Huzur accounts be credited to 'Personal Deposits' 'Cash Orders' in the personal ledger account of the paying treasury, and a 'Cash Order' should be issued on the day the daily sheet is incorporated.

NOTE 1.—Cash orders issued on Sub-Treasuries are current for three months only from the date of issue. If a cash order is presented at a Sub-Treasury after the expiry of three months, payment should be refused, and the party presenting it should be asked to apply to the Treasury Officer, through the officer at whose instance the order was granted, for its renewal. The Treasury Officer may either issue a fresh order or simply write the word "renewed" across the non-current cash order, under his dated signature.

NOTE 2.—If a cash order is not discharged within three complete account years, or one whole account year, according as the amount does or does not exceed one rupee, it should be considered as lapsed under Article 255 of the C. A. C., and an annual statement of such cash orders should be submitted to the Accountant General as required by that article. The usual adjustment will be effected in his office by crediting Government and debiting Personal Ledger Account. Subsequent payments can only be made with his sanction, and the procedure laid down in Article 256, C. A. C., should be followed in such cases.

199. When the payment has to be made at the District Treasury no cash order is necessary; the amount should be entered in the "Revenue Deposit Register" at the District Treasury and be paid and vouched for under the rules applicable to such Deposits. Transactions of the nature referred to should be quite exceptional.

200. Form 43 as printed in the Civil Account Code allows for a very few accounts and with the number of Sub-Treasuries subordinate to Bombay treasuries the cross totals would be troublesome; the form has, therefore, been reversed as in the specimen given in this chapter, which provides for the receipts and payments of the first six or any subsequent five business days of the month; five sheets will thus always be used for each month's accounts.

201. Receipts on account of lands in dispute, of which the Collector is receiver, should be credited to Personal Deposits.

202. Surplus revenue of attached villages should be credited to Government at the end of the year (*vide* Section 162 of the Land Revenue Code) by debit to Personal Deposits.

203. The annual certificate under Article 363, C. A. C., should be prepared after a careful examination of the register in Form 44; the aggregate of the orders against which no note of "payment at Sub-Treasury" appears should agree with the "Closing Balance" of the Sub-Treasuries account in Form 45.

A similar certificate must be recorded monthly on the copy of Form 45 (sent to the Accountant General) to the effect that the total of the outstandings in Form 44 corresponds with the balance in Form 45).

### Civil Court Deposits.

204. Civil Court Deposits will be recorded in the same forms as "Personal Accounts," a separate account for each Court being opened in C. A. C. Form 42, and the daily totals of these carried into an account in Form No. 43 (the heading being altered from "Personal" to "Civil Court Deposits"), the daily total of which will be carried into the Cash Book as "Civil Court Deposits." Civil Courts will submit the registers prescribed by Notification No. 1171, J. D., dated 23rd February 1893, to the Accountant General, and will continue to keep up the Pass Book prescribed in the High Court rules.

205. Civil Courts Deposits or repayments should not be received or made without the presentation of the Pass Book prescribed. The Pass Book should be returned after each transaction. It should be balanced monthly, and the balance written in words as well as figures.

### *Deposit Vouchers.*

206. The usual form to be used for a Deposit repayment order and voucher, is C. A. C. Form No. 31; this *may* be used in all cases for which separate forms have not been provided.

207. In the case of Earnest Money Deposits the return of the original receipt should be insisted on. The refund of such deposits should be made only on the authority of an order by the officer who directed the acceptance of the deposit, which should be endorsed on the original receipts passed by the Treasury Officer. No part repayment of earnest money should ever be made, except when a revenue demand has to be recovered from such deposit; in which case the amount should at once be credited to Government, leaving the balance, if any, to be repaid to the Depositor, from whom, however, the original receipt should be obtained. In cases in which a person deposits money on account of several contracts, separate receipts for deposits for each contract should be passed by the Treasury Officer, in order to enable the contractor to surrender the original receipt when he receives the refund of money in respect to each contract.

N.B.—This rule is laid down in Article 472, C. A. C., in respect to Earnest Money Deposits of the Military Department, but should be applied generally to all cases of Earnest Money and Security Deposits.

208. It has been brought to the notice of Government that it is sometimes necessary when a Subordinate Judge is absent from his Court on circuit

Add the following note to Article 210 as revised by correction slip No. 27 :—

*Note.*—The amount payable need not be repeated in the Sub-Treasury Officer's payment order which should be in the following form :—

Pay.

(Signature, with date.)

Sub-Treasury Officer.

(Name of sub-treasury.)

*Page 159, Article 210—*

Substitute the following for this article :—

“210. Cash Orders should be dealt with at the Sub-Treasury in the same way as bills presented for payment there. The payees' receipt need not, however, be stamped except in the case of cash orders issued in favour of private individuals in order to save the necessity of moving funds from Sub-treasuries by actual cash remittances.”

to permit the Clerk of the Court to sign orders withdrawing money from several deposits, and under recent orders the acceptance of the Clerk's signature, in such circumstances, is authorised as an exception to the general rule requiring the Subordinate Judge himself to sign such orders.

*N.B.*—It is believed that this necessity arises at present only in the districts of Ahmedabad, Ahmednagar, Poona, Sátara and Thána.

209. Personal Deposits may be vouched for by cheques drawn in strict accordance with C. A. C. Chapter 1, Article 17.

210. "Cash orders" require simply the "payee's receipt" (unstamped, except in the case of those issued in favour of private individuals in order to save the necessity of moving funds from Sub-treasuries by actual cash remittances) and the Sub-Treasury Stamp "Paid," and will then be accepted as complete vouchers.

*Personal Ledger Account with the Haveli Sub-Treasury.*

ORDERS ISSUED.										ORDERS PAID.				
Date.	No. of Order.	Payee.	Value how received.	Initials.		Amount of each Order.	Initials of Treasury Officer.	Daily Total carried to Register of Personal Deposits.	Payment at Sub-Treasury.		Date.	No. of Order.	Amount of Order.	Daily Total to Register of Personal Deposits.
				Accountant's.	Treasurer's.				Date.	Amount.				
						Rs. a. p.				Rs. a. p.				Rs. a. p.
Oct. 1st ...	90	Mamlatdār of Haveli ...	T	A.B.	...	221 0 0	S. Q.		Oct. 3rd ...	221 0 0	Oct. 1st...	89	300 0 0	
" ...	91	Sub-Judge ... ..	C	...	C.D.	401 0 0	S. Q.				" ...	88	100 0 0	400 0 0
" ...		Pestonji Nowroji ... ..	C	...	C.D.	1,000 0 0	S. Q.				Oct. 3rd...	90	221 0 0	221 0 0
								1,622 0 0						

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REGISTER OF DAILY RECEIPTS, PAYMENTS, &c.

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C. A. C. Form 43 reversed.

*Register of Daily Receipts and Payments of Personal Deposits*

DAILY TOTAL OF RECEIPTS.							Accounts.
1st.*	2nd.	3rd, 4th Sunday.	5th.	6th.	7th.	Carried forward to next sheet.†	
							Minor A. ... ..
							Minor B. ... ..
							Minor C. ... ..
							And so on ... ..
							Táinká Jannar ... ..
							„ Indápur ... ..
							„ Khed ... ..
							„ Sirdár ... ..
							„ Purandhar ... ..
							„ Bhimthádi ... ..
							„ Havell ... ..
							„ Maval ... ..
							„ Ambergaon ... ..
							„ Bārámati ... ..
							„ Mulá ... ..
							Daily Total to Cash Book ...

\* Except on the 1st business day of the month these two

† Monthly total in last



## Chapter 16.—Local, Municipal and Cantonment Funds.

(C. A. C., Articles 266—275.)

Incorporated Local Funds ...	211	The Local Fund (Act I of 1884)...	216
Government Book Depot ...	212	Excluded Local Funds ...	253
Steam Boiler Inspection Fund...	213	Municipalities banking with	
Village Officers' Cess Fund		Government ...	280
(Sind) ... ..	214		

### Incorporated Local Funds.

211. There are four Incorporated Local Funds, *viz.* :—

1. Government Book Depot.
2. Steam Boiler Inspection Fund.
3. Village Officers' Cess Fund (Sind).
4. "The Local Fund" (Act I of 1884).

#### Government Book Depot.

212. The accounts of this fund are kept on the books of the Accountant General, not in those of any particular Treasury. Any sums which may be received or paid at the Treasury on this account should be entered in a subsidiary register in C. A. C. Form 35, the total of which should be daily carried into the Cash Book; a copy of this register should be sent as a schedule to the Treasury Cash Account, while another copy should be despatched to the Curator of the Government Book Depot, so that he may be able to see that sums paid in by his subordinates are duly credited. Care is necessary to prevent receipts of this kind being confused with other educational receipts.

#### Steam Boiler Inspection Fund.

213. A monthly schedule of receipts of the Fund at the Treasury should be sent to the Collector of Bombay for information, a similar schedule in the case of payments, if any, being also sent to the Collector.

#### Village Officers' Cess Fund (Sind).

214. Under Bombay Act IV of 1881 as amended by Act II of 1888 a single Fund called the "Sind Village Officers' Cess Fund" has been formed for all the districts in Sind. The accounts of the Fund are kept in the Accountant General's office, where a monthly classified account showing the transactions of all the districts separately under the prescribed heads is prepared from the Schedules of Receipts and Payments submitted by Treasury Officers, and sent to the Collector in Sind. At the Treasury the transactions of the Fund should be recorded in subsidiary Registers in C. A. C. Forms Nos. 35 (for disbursements) and 36 (for receipts) the totals of which should be daily carried into the Cash Book. The receipts should be classified under the prescribed headings which should be arranged for by having corresponding columns opened in the subsidiary register referred to above. The disbursements need not be classified. The Treasury Officer in each district of Sind will send to the Accountant General on the 1st of every month along with the Treasury Accounts, a monthly schedule of Receipts of the Cess Fund. A similar schedule

*Page 164—*

Strike out the heading " Village Officers' Cess Fund (Sind) " 214.

(No. 135, dated 14-10-07).

*Page 164, Article 211—*

Omit entry No. 3.

(No. 135, dated 14-10-07).

*Page 164—*

Omit Articles 214 and 215.

(No. 135, dated 14-10-07).

*Page 165, Article 216—*

Add after the words " those officers " at the end of this article the following :—

Rules for the guidance of the Local Fund Accountants are contained in Annexure A to this Chapter.

(No. 135, dated 14-10-07).

**Page 165, Article 218—**

Substitute for the words "and a schedule of payment, &c., up to the end of the rule" the following :—

"and a schedule of cheques paid in the sub-joined form accompanied by the cheques."

Serial No.	Cheque No.	Amount.	Remarks.

(No. 135, dated 14-10-07).

**Page 170, Article 229—**

Omit the words in line 8 "and eventual transmission" to the end of the article.

(No. 135, dated 14-10-07).

**Page 171—**

Omit Articles 231, 232, 234 and 235.

(No. 135, dated 14-10-07).

**Page 173—**

Omit Articles 238 and 239.

(No. 135, dated 14-10-07).

**Page 174—**

Omit Articles 240 to 244.

(No. 135, dated 14-10-07).

**Page 175—**

Omit Articles 247 and 248.

(No. 135, dated 14-10-07).

**Page 176—**

Omit Article 252.

(No. 135, dated 14-10-07).

**Page 181, Article 271—**

Omit entry No. (4), Indus Conservancy Fund.

(No. 135, dated 14-10-07).

**Page 182—**

Omit Article 274.

(No. 135, dated 14-10-07).

**Page 182, Article 276—**

Omit "1 Mahábaleshvar" and "3 Mátherán."

(No. 135, dated 14-10-07).

of disbursements with vouchers will be sent along with the first and second lists of Treasury payments.

215. For purposes of audit the Accountant General should be furnished through the Commissioner in Sind with a detailed statement of sanctioned Establishment as prescribed in Article 55 of the C. A. C. and any alterations which may from time to time become necessary must be regularly reported through the same officer.

One general bill for each of the different kinds of establishment should be compiled at the District Treasury from the vernacular bills received from the Sub-Treasuries and submitted with the cash account referred to in Article 214.

#### The Local Fund (Act I of 1884.)

216. The accounts of this fund are regulated by the rules sanctioned by Government under Chapter VIII of Act I of 1884. "The Bombay Local Boards' Act"; amongst other things these rules establish a "Local Fund Branch of the Treasury" and it should be borne in mind that the establishment so named belongs exclusively to the Local Fund established under the Act cited. The following instructions, although they in some cases explain the rules applicable to the Local Fund Cash Account, and the Local Fund Branch of the Treasury are primarily intended for the guidance of the Treasury Officer, the Treasury Accountant and the establishments subordinate to those officers.

217. At the Treasury a simple banking account should be maintained in accordance with Article 269 of the C. A. C. At most Treasuries in the Presidency proper, there will be only one (Incorporated) Local Fund and the registers may therefore be kept in C. A. C. Form 35; but when one Treasury deals with two Districts (for example, Kaira), Form 36 must be used and a separate column must be maintained for each, two distinct accounts maintained, and two distinct credits and debits made in the Cash Accounts, thus :—

#### Incorporated Local Funds, viz.:—

Kaira Local Fund ...	...	Rs.
Panch Maháls Local Fund ...	...	"

218. The Treasury Cash Account should be accompanied by a *plus* and *minus* memorandum showing the monthly Receipts and Payments and Opening and Closing balances, and a schedule of Payments in the subjoined form, accompanied by the paid cheques, the Educational bills accompanying the Local Fund Cash Account.

LIST OF CHEQUES and Educational bills paid at the Treasury during the month of \_\_\_\_\_

Serial No.	Voucher No.	Amount.	REMARKS.

219. Section 44 of the Act assigns to "the Local Fund" the *net* proceeds of the following Revenues, for each of which a separate subsidiary register of receipts and payments (including refunds, if any) must

Primary record of gross receipts and charges under Section 44.

No. 20-A.

Page 165, Article 215—

For the words "cash account" in the 3rd line of paragraph 2 of this article substitute "Schedule of Payments."

be maintained. A special form (to be paid for by the Local Fund) has been provided suitable both for the receipt and payment register; this will be C. A. C. Form 36 with the columns arranged so that, each may represent a Táluka Board's charge. The revenues are:—

Section 44 (a) I.—Cess on Land in Sind under Bombay Act VIII of 1865.

„ II.—Shop Tax in Sind (not levied at present).

„ (b) III.—Cess under Bombay Local Fund Act of 1869.

„ (c) IV.—Gross proceeds of Ferries under Bombay Ferry Act of 1868 including penalties.

„ (d) V.—Road Tolls and Leases under Bombay Act III of 1875.

„ (f) VI.—Fees for permission to remove sand and to quarry.

220. These registers pertain to the Treasury proper, not to the Local

Credit of “net proceeds” to Fund Branch (though there is no objection to the clerks of the Local Fund Branch performing the clerical work involved in their maintenance), and the daily totals of each will be carried direct to the Cash Book, but at the close of the month in preparing the cash account the monthly totals will be divided into two parts:—

(a) Portion retained to meet *per contra* charges.

(b) Net proceeds.

(a) Will be credited to Government in the Treasury Cash Account, while (b) will be credited to the Local Fund by a transfer to the Local Fund register as explained in next paragraph, the division between the two being thus entered in the Local cess and other registers:—

Monthly total (gross) ... .. Rs.

Deduct “net proceeds” transferred to the Incorporated Local Fund register ... ..

Remainder retained by the Collector ... ..

221. As soon as the entries referred to in the last paragraph are made, an abstract of them will be prepared in the following form:—

Head of Revenue.	Táluka A.	Táluka B.	Táluka C.	District Total.
I.—Cess on land in Sind under Bombay Act VIII of 1865 .				
III.—Cess under Bombay Local Fund Act of 1889 . . . . .				
IV.—Ferry Tolls, etc. . . . .				
V.—Road Tolls . . . . .				
VI.—Local Land Revenue . . . . .				
Total . . . . .				

The total of this will be added to the subsidiary register of incorporated Local Funds prescribed in Article 217 in the following manner before it is carried into the cash account :—

Monthly Total	...	...	...
Add—"Net proceeds" of assigned Revenue made over by the Collector as per Statement	...	...	...
Total carried to Cash Account	...		

A copy of the abstract will be forwarded promptly to the President of the District Local Board for information and entry in the Local Fund Cash Book under Local Fund rule 31.

**222.**—When in an exceptional month the expenditure (for Refunds Procedure when charges for (if any) and cost of collection and assessment) exceed the collections of the month in the whole district, the adjustment with the Local Fund will stand over for a future month in which the revenue is in excess. To prevent the matter being overlooked, each register will have a fly leaf (or title page) at its commencement on which memoranda will be kept of the adjustments made or to be made, thus :—

Month of actual transaction.	Gross Collections.	Collection Charges.	Net proceeds credited to the Local Fund.	Month of credit to the Local Fund.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
April ... ..	800 0 0	50 0 0	750 0 0	April.
May ... ..	.....	50 0 0	.....	
June ... ..	1,200 0 0	175 0 0	.....	
	1,200 0 0	225 0 0	975 0 0	June.
July ... ..	.....	50 0 0	.....	
August ... ..	10 0 0	50 0 0	.....	
September... ..	100 0 0	50 0 0	.....	
October ... ..	800 0 0	50 0 0	.....	
	910 0 0	200 0 0	710 0 0	October.
November ... ..	10 0 0	50 0 0	.....	

A copy of this page should be regularly forwarded to the Accountant General with the accounts for January, February and March so that he may see how the matter stands; should the above adjustments involve a *minus* credit to any Taluka Board, the Local Fund Cash Account should be prepared accordingly.



223. It must be clearly understood that no difference on account of these assigned revenues must be allowed to exist at the close of an official year. Should any recovery be due from a Local Fund on account of the cost of collection of these revenues, which cannot be recovered by retention of the whole or part of the receipts for March, the advice to the Local Board under Local Boards rule 32 should be for a *minus* quantity, so that only the exact "net proceeds" of each class of revenue will appear in the Local Board's accounts for any one year, and the accounts kept in the Accountant General's office of "Local Fund Assigned Revenue Collections" will close at the end of each official year without a balance, or with a credit one, should any order issued under Article 226 remain unpaid. The term "Local Fund Assigned Revenues," should, for the purposes of this account, be considered to include the following items, *viz.* :—

- (a) LAND REVENUE "LOCAL," including Sand and Quarry Receipts and Fishery Receipts in Sind, etc.
- (b) PROVINCIAL RATES (*i. e.*, local cesses the net proceeds of which are assigned to the Local Fund).
- (c) CATTLE POUND RECEIPTS.
- (d) FERRY TOLLS.
- (e) ROAD TOLLS.
- (f) POISON ACT RECEIPTS.

224. In the List of Payments the expenditure will always appear in gross supported by a schedule (C. A. C. Form 35) with vouchers, while the revenue retained to meet the charges will, as already stated, be credited *per contra*; to make this clear the printed forms of cash account have been arranged so as to show both net and gross figures, and the entries given in the last paragraph should be thus entered :—

*In April.*

PROVINCIAL CESS—Gross Collections	... 800
Deduct—Credit to the Local Fund	... 750

Credited here to meet	
charge <i>per contra</i>	... 50

*In May.*

PROVINCIAL CESS—Gross Collections	...
Deduct—Credit to the Local Fund	...

*In June.*

PROVINCIAL CESS—Gross Collections	... 1,200
Deduct—Credit to the Local Fund	... 975

Credited here to meet	
charges of May 50—June	
175	... 225

*In July.*

PROVINCIAL CESS—Gross Collections	...
<i>Deduct</i> —Credit to the Local Fund	...

*In August.*

PROVINCIAL CESS—Gross Collections	10
<i>Deduct</i> —Credit to the Local Fund	...

Credited here to partially  
meet *per contra* charge. 10

*In September.*

PROVINCIAL CESS—Gross Collections	... 100
<i>Deduct</i> —Credit to the Local Fund	...

Credited here to partially  
meet charges—July to  
September ... 100

*In October.*

PROVINCIAL CESS—Gross Collections	... 800
<i>Deduct</i> —Credit to the Local Fund	... 710

Credited here to meet  
charges—July to October. 200  
Less Credit—August 10,  
September 100 ... 110

*In November.*

PROVINCIAL CESS—Gross Collections	... 10
<i>Deduct</i> —Credit to the Local Fund	...

Credited here to partially  
meet *per contra* charges. 10

225. Revenue realized under Bombay Act VIII of 1866 (Sale of Poisons) should be recorded in a Talukwār Register; the portion which may be assigned to the Local Fund by the Collector under Section 44 (e) being treated as a transfer from "Local to Local" in accordance with the rules laid down in Article 311 of the C. A. C., *i. e.*, the revenue will be treated as a Government (Local) receipt and when assigned to the Local Board by the Collector will, on that officer's order, be "paid by transfer" and credited to the Local Fund by a debit in the Accountant's Cash Book. Similarly all revenue collected under Act XVIII of 1883 (Cattle-pound Receipts) should be credited as a Government (Local) receipt, and the surplus (*i. e.*, the amount remaining after deducting the cost of collection, including the expenses of repairs and construction of cattle-pounds) assigned to the Local Board under Section 44 (3), will be debited in the Accountant's Cash Book, and credited to the Local Fund as a "transfer from Local to Local;" a copy of each payment order should be promptly furnished to the President of the Board in accordance with Local Fund rule 31.

226. When the Pounds within a Municipality have not been transferred to the management of the Municipality, the gross receipts and charges for collection will be treated as "Local" under the arrangement explained above, and the surplus will be paid over to the Municipality twice a year on an order signed by the District Magistrate, and will be debited by the Accountant General to the "Local Fund Assigned Revenue Collections." This order applies chiefly to Sind and is based on Government Resolution (General), No. 283, dated 25th January 1887. Similarly when the surplus is not assigned either to the Local Fund or a Municipality it should be treated as a "Contribution from Local to Provincial" so as to clear the account of "Local Fund Assigned Revenue Collections;" this arrangement will apply to Baroda and perhaps to some other localities. Nothing in this article should be read as authorizing any change in the present arrangements regarding Pounds, the entire management of which has been transferred to Municipalities.

227. When a proportion of Ferry or Road Tolls collected in one district is assigned to another under the proviso of Section 44, the actual collections in the collecting district should be divided into three parts in preparing the cash account, *viz.*:—

- (a) Portion retained to meet *per contra* charges.
- (b) Net proceeds assigned to district.
- (c) Net proceeds assigned to this district.

(a) and (b) will be credited as a Government (Local) receipt and (c) to the Local Fund. The revenue assigned to the other district will be paid by transfer debit in the Accountant's Cash Book of that district and be credited to the Local Fund as a transfer from Local to Local, a copy of the payment order being sent to the President under rule 31.

228. Contributions from private persons, Section 44 (g) and receipts under Section 44 (h), will be paid into the Treasury to credit of the Local Fund, as directed in Local Fund Rules 34 and 35; such receipts will be entered as they occur at the District Treasury (or appear in the Sub-Treasury daily sheets) in the Local Fund subsidiary register.

229. Educational expenditure from the Local Fund will be drawn by bills within the limits of a letter of credit under Educational Expenditure. Section 50 of the Act and Local Fund rule 39. These will after examination be paid at the District (Huzúr) Treasury *only* and will be debited in full to the Local Fund, cash orders being issued for any payments required at Sub-Treasuries. After entry in the Local Fund Register (*see* Article 217), the bills will be made over to the Local Fund Branch for entry in the Local Fund Accounts and eventual transmission to the Accountant General's office as vouchers to those accounts.

230. All other payments will be made by a cheque drawn in accordance with rule 46 and entered direct in the Local Fund Other Expenditure. Accounts referred to in the preceding article. District Local Boards should be allowed to draw only on the District (Huzúr) Treasury, and Taluka Boards only on the Sub-Treasury of its own taluka, but such cheques may be enfaced by the Treasury Officer of the District Treasury for payment at any Sub-Treasury within the district. Cheques paid will be entered along with the Educational payments in the *Local Fund Register*, referred to in Article 217 above, and the total of the combined payments so recorded should be debited in the Treasury list of payments against

the head "Local Fund Act I of 1884," while the debit in the Local Fund Accounts will be for amount of "cheques drawn" *plus* the Educational payments (*see* the preceding article.)

231. A register of Local Fund cheques drawn by *all* the Local Boards should be maintained in the Local Fund Branch of the Treasury; in it will be daily entered all cheques drawn under Local Boards rule 46 by the District Local Board.

Under Local Boards rule 41 each voucher paid by cheque is required to be marked with the number of the cheque, and the register should be kept up from these marks; if more than one voucher is paid by the same cheque it should be arranged that they should be pinned together with a slip showing how the total of the cheque has been arrived at. Cheques drawn by the Taluka Boards will be entered in this register when the transactions are incorporated at the Huzúr under rule 25. The register should have a column "date paid" which should be filled in always on the office copy, and as far as possible on the copy despatched to the Accountant General's office, the date paid will, in the case of Sub-Treasury payments, be the date of incorporation at the District (Huzúr) Treasury, not that of payment at the Taluka.

232. There will thus be a difference between the balance of cheques at the credit of the Local Fund in the accounts maintained in the Local Fund Section and those maintained in the Treasury Proper, except in the case of contributions made from the Local Fund of one district to another or to Provincial Revenues, when the cheques issued on account thereof should be paid at once, if possible, by credit to the appropriate head. This difference will represent the amount of cheques drawn and debited in the Local Fund Accounts, but not paid at the Treasury, and, therefore, not included in the Treasury lists of payments, and will be watched month by month, by means of a Balance Sheet in the subjoined form (to be sent with the monthly Local Fund Accounts) to show the cheques outstanding at the Treasury up to date:—

BALANCE ACCOUNT of the Local Fund of the \_\_\_\_\_ District for the month of \_\_\_\_\_ 190 .

			Rs.	a.	p.
Balance at the end of last month	...	...			
Receipts during the month	...	...			
		Total	...		
Expenditure during the month	...	...			
Balance at the end of the month (in words)	...	...			
Detail of Balance—			Rs.	a.	p.
Balance in the Treasury as per					
<i>plus</i> and <i>minus</i> memo.	...				
Deduct—					
Outstanding cheques as per details					
below ...	...	...			
Net Balance as above	...				

*Memorandum of Cheques outstanding.*

No.	Date.	Amount.		
		Rs.	a.	p.

233. It should be distinctly understood that claims against, and receipts in favour of, the Local Fund can only be adjusted at the Head-quarters (Huzûr) Treasury of the district and the Sub-treasuries subordinate in accordance with the rules laid down by Government and the Act on which they are based; if then a Government Department (Book Depôt, Press, Jail, Forest, etc.), has a claim against the Local Fund, it must be submitted to the Local Fund and be formally paid at the Treasury in accordance with rule 39 or 46 as the case may be. Similarly all sums due to the Fund must be brought to credit at the Treasury; under this rule interest on Government Promissory Notes held by the Accountant General for any Local Board will be paid by means of a cheque drawn in favour of the President and payable by transfer at the District Treasury concerned.

*N.B.*—Under this rule all grants due from Provincial Services to the Local Fund and *vice versa* must similarly be adjusted at the Treasury on a formal claim submitted by or against the Local Fund, and it would be advisable to make these adjustments as far as practicable in the month of April rather than at the close of the year, so that the Local Board may know exactly the state of the Fund in the early portion of the year. Claims for Educational Grants-in-aid require the countersignature of the Educational Inspector.

234. On receipt of the Requisition Statement and progress report under paragraph 2 of rule 37, the monthly cheque on account of Public Works Expenditure should be drawn in favour of Government, as follows:—

To

"The Officer in charge of the Treasury at

“ Please pay to the credit of Government Rs. \_\_\_\_\_  
on the reverse and debit the amount against the Local Fund,”

as detailed

and should be "paid by transfer," credit being afforded for the amount in the body of the Cash Book *not in the Public Works Register of receipts*. This instruction has often been disregarded at the cost of much inconvenience to the Accountant General's Office, and particular care should be taken in following it.

235. It occasionally happens that the Executive Engineers' progress report (requisition statement) shows a *minus* quantity owing to some "write-back" or "recovery" having been effected; in such a case the Local Fund should be *paid* the amount by a transfer debit in the Accountant's Cash Book and the entries in the Local Fund Cash Account will be as follows:—

Under "Receipts" credit "Advances recovered" on page 2.

Under "Expenditure" credit in Summary of Expenditure (by a red ink *minus* entry) the account originally debited, and debit "Advances made."

*N.B.*—It will be noticed (1) that the credit under "Advances recovered" meets the credit afforded to the Local Fund at the Treasury, and (2) that the entries on the payment side equalise each other and do not therefore affect the Treasury figures.

### *Supplementary Cash Account for March.*

236. As soon as the Final Requisition Statement from the Executive Engineer referred to in rule 37 of Local Boards rule is received by the Collector (the latest date for the submission of which has been fixed at 15th June as per Government Resolution, Public Works Department, No. 133 A-496 of 22nd March 1893) a supplementary Cash Account showing all the adjustments made with the sanction of the Accountant General concerning the Local Fund Account will be prepared and submitted to his office not later than the 1st of July. As, however, corrections in the accounts of the past year are admissible up to about the 10th July, any important correction can be made in the Local Fund Account up to that date, in which case a second supplementary Cash Account should be submitted so as to reach his office not later than the 20th July.

### *Verification of the Abstract Statement of Accounts and Statements II and III accompanying Commissioner's Local Board Administration Reports.*

237. All the transactions accounted for in the Supplementary Cash Account should be included in these Annual Accounts which should be submitted to the Accountant General's office not later than the 10th and the 1st of August.

### *Alteration of Establishments.*

238. When the entertainment of a new establishment or a change, temporary or permanent, is sanctioned by the District Local Board under Section 38 of the Local Board Act, the detailed statement of sanctioned establishments should be prepared in Form No. 5 prescribed by Article 57, C. A. C., and furnished to the Accountant General for purposes of audit.

### *Annual Establishment Returns.*

239. The name of every permanent servant of the District Local Board whether pensionable or not, should be shown in the Annual Establishment Return submitted to the Accountant General under rule 53 of Local Board rules. As prescribed by Article 55, C. A. C., only one copy of the return should be sent to his office.

*Payment of Local Fund Bills at the Treasury,*

240. Under Article 8 (*d*), C. A. C., all Local Fund bills for amounts in excess of Rs. 20 paid at the Treasury by cheques are required to be stamped with one anna receipt stamp. It matters not whether the officer drawing the bill is a Government officer; the bill should be stamped.

241. Under the provisions of Section 53 and Local Fund rule 9, the Collector of the district is responsible to place before each board the information necessary for filling in the receipt side of the Annual Estimates. The actual figures are of course obtainable from the Treasury accounts and registers. The revised estimate should be based on figures obtained by adding to the ascertained actuals of past months of the current year, those of the closing months of the past year; corrections should be introduced from what is known, or can be ascertained of the history of the past and the expectations of the coming months, regard being had to the experience of earlier years. The Budget Estimate figures should be for what is expected to be actually received during the year and not for the demand falling due within the year. In the preparation of these returns, the Collector should bear in mind the general instructions issued from the Accountant General's office and the rules in the C. A. C. regarding the preparation of the Budget so far as they can be applied to Local Funds. In the absence of more trustworthy data, estimated figures on account of fluctuating receipts should be based on average ordinary actual receipts of the past three years, the departmental officer being in all cases consulted.

242. The Budget is due in the Accountant General's office on the 20th November, and it is absolutely necessary that it should reach it on or before that date so that there may be no delay in the compilation of the general estimates of the Presidency, which is due for submission to the Government of India in the first week of January.

243. Under revised rule 19, a consolidated Budget has to be drawn up by the Collector who should make arrangements so as to be in a position to despatch it not later than the 15th November after verifying the balances and the figures of receipts. The consolidated Budget should comprise the whole Local Fund constituted under Act I of 1884 (including the Educational section of the District Local Boards Account), and the Collector should see that all the necessary accompaniments are attached, and that full particulars are given in the appendices to the Budget (Parts III and IV), the notes given in the sample forms attached to the rules, in the remark columns, being rigidly followed.

244. The foregoing articles relate chiefly to the duties of the Collector and the Government Treasury officials. The Local Fund Cash Account. Board rules are clear regarding the duties of the Local Fund Branch, and they should be carefully followed.

245. It must be borne in mind that the Local Fund Accounts are "Incorporated" in the Government accounts; the Local Fund Cash Account is, therefore, with the exception of the outstanding cheques, a mere expansion of the Accountant's Cash Book. In the Accountant General's Office "Incorporated Local Fund Debt Accounts" is a head of account quite distinct from the balance of the Local Fund proper, and is designed to exhibit the "debts" of the "Incorporated Local Funds;" to suit this plan, on page 1 of the Cash Account, "Debt Accounts" are kept quite distinct from the balances of the

District and several Taluka Boards. Again on pages 2 and 3 "Advances recovered" and "Advances made" are kept quite distinct from "Revenue" and "Expenditure" as per summaries.

246. The apportionment of the Local Cess under rule 36 should be effected as early as practicable. There should be no delay in crediting the Educational section with, at any rate, the one-third allowed to it under Section 48.

247. The Local Fund Cash Account is not required by rule to be signed by the President of the District Local Board, and if the procuring of his signature involves delay, it may be dispensed with, the accounts being signed by the Treasury Officer.

*Incorporated Local Fund Debt Accounts.*

248. All advances made from an "Incorporated Local Fund" are debited in the accounts of the Accountant General's Office (though not at the Treasury) to this head. Endeavours should be made to adjust all advances of a miscellaneous nature (such as those under Section 40 of the Local Boards' Act) before the close of each financial year. For "permanent advances" (such as those under Section 50 of the Local Boards' Act) an acknowledgment is required in accordance with C. A. C., Article 78.

*Audit Fee of the Accountant General.*

249. Under Government Resolution No. 1531, dated 23rd May 1885, an arrangement has been sanctioned under which an annual "Audit fee" is levied from each Local Fund for the audit work performed by the Accountant General. This fee is fixed by Government from time to time and should be recovered from the Local Fund and credited to Government within the financial year to which the charge relates. The charge is levied from the several District Boards under Section 60 of Act I of 1884, and under Section 46(b), is chargeable to the "District Local Board" "General" section of the Fund.

*Payment of Local Fund Pensions outside the District to which the Pension is debitable.*

250. The Treasury Officer of the district where the pension is payable

No. 21.

Page 175, Substitute for Article 251—

Payment of Local Fund Scholarships outside the District which grants the allowances.

The Principals and Head Masters of the Training Colleges and High or Middle Schools are allowed to draw amounts of such scholarships in advance from the nearest Treasury on their own receipts which should specify the District Local Board on whose account the scholarships are paid. The Principals and Head Masters concerned should on the same day forward Local Fund Scholarship bills in the prescribed form to the Treasury Officers concerned who should pay the bills by transfer credit to "advances recoverable" of the paying Treasury.

2. When making the advance the Treasury Officer should advise the other Treasury concerned of the advance made and the Treasury Officer so advised should see that the recovery is duly made within the month and intimate the same to the Treasury which made the advance.



to which the Scholarships are debitable. The bills will be dealt with in the manner prescribed by rule 39 of the Local Board Rules and the amount will be sent to the preferring officer by means of a Remittance Transfer Receipt which is admissible at par in the case of Incorporated Local Funds under Article 143-I (a) (1), C. A. C.

*\*Indents for Local Fund Cheque Books.*

252. A stock of bilingual Local Fund cheque books printed on water-marked paper is kept in the Accountant General's office for supply to the Local Boards. Each cheque book in Maráthi, Gujaráti and Kánarese contains 50 cheques and the Sindhi book contains 100 cheques. When cheque books are required by Local Boards an indent for the required number of cheque books accompanied by a Treasury receipt for the value of stamps to be impressed on the cheques should be forwarded to the Accountant General. The cheque books cannot be supplied unless the indent is accompanied by such a Treasury receipt.

**Excluded Local Funds.**

253. There are six classes of Excluded Local Funds in this Presidency, viz. :—

- I.—Cantonment Funds.
- II.—Police Funds.
- III.—Port and Marine Funds.
- IV.—Educational Funds.
- V.—Medical and Charitable Funds.
- VI.—Other Funds.

*General Instructions.*

254. These Funds have a banking account at the Treasury, the duty of the Treasury Officer being to take the receipts to the credit of the particular Funds concerned and pay charges so long as there is a balance to the credit of the Fund.

To enable the Treasury Officer to do this, no payment should be made at Sub-treasuries unless the payment order has been endorsed by the Treasury Officer on the bill itself.

*Note 1.*—The rule of paying, so long as there is a balance, does not apply to the Indus Conservancy Fund as the transactions relating to this Fund extend to several districts. The accounts of this Fund will be balanced in the Accountant General's office.

2.—The rule does not apply to the Mahábaleshvar Station Fund.

255. The Treasury Officer should accordingly maintain a separate register in Form 42, C. A. C., for each of these Funds. A convenient mode will be to have a sufficient number of sheets in Form No. 42, C. A. C., bound up into a volume and successive sets of pages assigned to the several Funds. From these registers the daily total of receipts and payments should be carried into a register in Form 43, C. A. C., from which again the aggregate daily total will be carried into the Cash Book.

256. Payments on account of these Funds will usually be made on cheques signed by the administrators of the Fund concerned, except in the case of the following Funds, in which payments will be made on vouchers in the ordinary form. The Funds are :—

- (1) Dispensary Funds (except Local Boards Dispensaries), the vouchers (except pay bills of dispensary establishments and Hospital Assistants in charge of Dispensaries) relating to which require the previous countersignature of the Surgeon-General before they can be paid. If the vouchers are not countersigned, the Treasury Officer should refuse payment, except in cases of emergency or in unforeseen circumstances, when the sanction of the Committee will be sufficient.

*Note.*—The above does not apply to the Veterinary Dispensaries. Payments relating to these Funds will be on cheques.

- (2) Station Funds.  
 (3) Indus Conservancy Fund.  
 (4) Sea Pilotage Fund.

257. At the close of the month the grand total of the register in Form 43 referred to above in Article 255, should be shown in the monthly cash account and lists of payments against the entry "Excluded Local Funds" without any details. The Treasury Cash Account should be accompanied by a *plus* and *minus* memorandum showing separately for each Fund the monthly total of receipts and payments and the balances. The cheques or vouchers on which payments have been made should accompany each list of payments. The vouchers or cheques relating to each Fund should be consecutively numbered separately for each Fund and entered in a covering schedule (distinct for each Fund) in the following form:—

*List of Vouchers of* \_\_\_\_\_ *Fund*  
*paid at* \_\_\_\_\_ *Treasury in the month of* \_\_\_\_\_

Number of Item.	Voucher Number.	Amount.

258. All adjustments relating to the Funds should be made at the Treasury concerned. Interest payment orders on Government Securities held by the Accountant General will be sent to the Treasury Officers concerned for credit to the Fund by adjustment. The Treasury Officer should inform the administrators concerned of the amounts so adjusted.

#### I.—CANTONMENT FUNDS.

259. The rules applicable to Cantonment Fund Accounts will be found in Chapter IV of the Cantonment Code of 1899. The following detailed instructions will, however, be found useful in the preparation of these accounts.

The meanings of the several terms used in the Balance Account referred to in Section 51 (e) of the Cantonment Code are as follows:—

- (a) "Balance from last month."—This represents the balance of the Fund as by its Cash Book and not that at the Treasury and includes the Imprest in the hands of the Committee.

(b) "Receipts during the month."—This means the total actual receipts for the month and must agree with the total shown in the Register of Receipts.

(c) "Expenditure during the month."—This represents the total charges and should agree with the Register of Payments or the total amount of cheques issued.

(d) "Balance at the end of the month."—This will be the balance as by the Cash Book of the Fund and so will not necessarily agree with the balance at the Treasury.

(e) "Detail of balance."—This is intended to reconcile the balance on the books of the Fund with the balance at the Treasury.

(f) "Balance in the Treasury as per Pass Book."—This needs no explanation.

(g) "Cash received too late, &c."—This means moneys which have been credited in the Register of Receipts and included in the total receipts during the month, but which, having been received too late, have not been remitted to the Treasury during the month.

(h) "Deduct outstanding cheques, &c."—This means the total of cheques issued, but not paid at the Treasury and is ascertained by reference to the Pass-book. The amount must necessarily be deducted from the total shown under "Detail of balance" so as to work out to the balance on the Fund books, for, the balance on the Fund books is reduced when any cheque is issued, whereas the balance at the Treasury is reduced by the amount of cheques paid. Particulars of all cheques should be shown in the columns provided for that purpose at the left hand corner of the balance account.

### *Register of Receipts.*

260. In the column headed "From whom received" should be entered the names of the parties who make payments into the Fund and to whom receipts are granted. In cases, however, when receipts are collected by authorized Bill Collectors or other servants of the Fund, the counterfoil receipt should be given to such Collectors when they pay in the amount of their collection from time to time. This will reduce the number of receipts and will make the Register of Receipts less bulky.

261. (a) *Column "No. of voucher."*—Every bill paid by cheque should be at once entered in the Register of Payments and a separate consecutive number given to it.

(b) *Column "To whom paid."*—In this column should be entered the names of the parties to whom payments are actually made. When a cheque is issued to recoup the Imprest, the entry in this column should be "Petty Payments;" when a cheque is issued in payment of an establishment bill the names of the persons on the establishment in detail need not be shown in this column; some such description as "Establishment for General Administration," "Conservancy Establishment," etc., will be sufficient. No alterations in the prescribed classification in these Registers should be made without reference to the Accountant General. The totals "at end of the month" "to end of last month" and "from April" should be distinctly entered at the foot of the Registers, the first of these totals being expressed in words.

*Page 175, Substitute for Article 251—*

Payment of Local Fund Scholarships outside the District which grants the allowances.

The Principals and Head Masters of the Training Colleges and High or Middle Schools are allowed to draw amounts of such scholarships in advance from the nearest Treasury on their own receipts which should specify the District Local Board on whose account the scholarships are paid. The Principals and Head Masters concerned should on the same day forward Local Fund Scholarship bills in the prescribed form to the Treasury Officers concerned who should pay the bills by transfer credit to "advances recoverable" of the paying Treasury.

2. When making the advance the Treasury Officer should advise the other Treasury concerned of the advance made and the Treasury Officer so advised should see that the recovery is duly made within the month and intimate the same to the Treasury which made the advance.

262. Payments are of three kinds—(1) Establishment (this includes payments to gazetted officers and to non-gazetted officers whose salaries are personal, such as Hospital Assistants); (2) Travelling Allowances; (3) Contingent charges.

(1) Charges on account of establishment should be drawn on the establishment bill form, those on account of gazetted officers in the gazetted officers' salary bill form, and those for the non-gazetted in the non-gazetted officers' salary bill form.

(2) Travelling allowance charges should be drawn on the travelling allowance bill form (C. A. C., F. 9), in the same way as establishment charges.

(3) Contingent charges.—All claims by contractors and others (other than claims on account of establishment and travelling allowance) as recorded in the Register of Payments and paid by cheque should at the end of each month be transcribed in a special cantonment contingent bill form headed "Not payable," a separate form being used for each major head.

263. A bill in the special cantonment form headed "Payable" should be drawn up from the Imprest Account mentioned in Section 41 of the Cantonment Code, in order to recoup the Imprest in the hands of the Cantonment Committee referred to Section 37 (1), at the end of each month or sooner. This bill will be numbered consecutively along with the other bills paid by cheque and entered in the Register of Payments.

## II.—POLICE FUNDS.

### *Rules.*

264. Rules for these funds have been sanctioned in Government Resolution No. 2935, dated 3rd June 1890, Judicial Department, which, as corrected up to date, are reproduced in Part 6 of the Police Manual. A separate set of rules have been sanctioned for the three Gujarāt Agency Mounted Police Funds in Government Resolution, Political Department, No. 1274, dated 17th February 1903.

### *Accounts, where and in what forms to be kept.*

265. The Superintendents of Police should maintain a Cash Book in the form prescribed in Rule 6. Forms for the Cash Book may be obtained from the Government Central Press. Treasury Form No. 35, C. A. C., will do very well, the necessary alterations being made in manuscript. On the receipt side will be entered the amount of subscriptions recovered by deduction from the pay bill and adjusted at the Treasury on the day the bill is cashed, and recoveries made on account of value of horses, donations, grass, horse equipments, etc., will be shown in the same way. This amount may be entered at once in the second money column. The cash receipts will be entered in the Cash Book as they occur, and at the close of the day on which there are any transactions the receipts entered in the first money column should be added up and the total entered in the second money column. This amount should then be sent to the Treasury for credit to the fund on the same day, if possible, or early next day, and when the amount is sent a note "Remitted to Treasury" should be made in the Cash Book. Example:—

*Cash Book.*

RECEIPTS.		From whom received.	Amount.	Total.
Date.	Number.			
			Rs.	Rs.
2nd July .. ..	1	A. B. ... ..	50	
Do. ... ..	2	C. D. ... ..	5	
10th July ... ..	3	E. F. Remitted to Treasury ... ..	...	55
		Remitted to Treasury ... ..	15	
		Remitted to Treasury ... ..	...	15

266. Amount required for payment should be drawn from the Treasury from time to time by cheques for Excluded Local Fund by altering the word "Administrator" to "Superintendent of Police." Under Article 272 (3), C. A. C., Superintendents of Police should not issue cheques for sums less than Rs. 10 against the Treasury. Such sums may be drawn on simple receipts as laid down in rule 5 of the Mounted Police Fund Rules. These cheques can be obtained from the Superintendent of the Government Central Press. The amounts so drawn should be entered in a register in the following form :—

Date.	Number of Cheque.	Amount.
		Rs.
2nd July ... ..	Book No. 25, Cheque No. 56 ... ..	50
.....	.....	60
.....	.....	45
	Total ... ..	155
	<i>Deduct—</i>	
	Total expenditure as per Cash Book ... ..	125
	Net balance to be refunded into the Treasury ... ..	30

267. This Register should be closed at the end of the month in the manner indicated above; payments as they are made will be entered in the Cash Book so that the difference between the total of the register referred to above and the total expenditure as per Cash Book on any day will show the balance in the hands of the Superintendent available for expenditure. At the close of the month the Cash Book should be totalled and the total expenditure deducted from the register referred to above, and the difference, if any, should be repaid into the Treasury. This difference should be entered on the receipt side of the Cash Account of the fund against the entry "Credited into Treasury as *per contra*" and on the Expenditure side against the entry "Balance of cheque drawn repaid into the Treasury."

268. It will be noticed that the total receipts and charges as per Cash Book of the Police Superintendent will agree with the Treasury Receipts and Charges.

The Cash Book should then be balanced and sent to the Treasury Officer who will verify the balance with his account and, if found correct, will endorse "Balance verified and found correct."

269. After the Cash Book is returned by the Treasury Officer duly endorsed, a cash account in Excluded Local Fund Standard Form No. 57-E should be prepared and submitted through the respective Controlling Officers so as to reach the Accountant General's office not later than the 15th of the month following that to which it relates. It will be supported by a single bill in the Excluded Local Fund Standard Form No. 64-E which will be countersigned by the Controlling Officers. :

### *Budgets.*

270. The Budget should be submitted to Government through the Accountant General in Excluded Local Fund Standard Form No. 60, which should be despatched from the office of the Controlling Officers so as to reach the Accountant General's office not later than 20th December.

### III.—PORT AND MARINE FUNDS.

271. The following funds which are classed under Port and Marine Funds are subject to the audit of the Accountant General. Monthly accounts of these funds are rendered to him by the Administrators of the funds, with the exception of the Steam Vessels Survey Fund, Bombay. A quarterly statement of Receipts and Charges showing the opening and closing balances of this fund is sent by the Accountant General to the Port Officer, Bombay, who is the Administrator of the Fund, for verification.

- (1) Northern Ports Fund.
- (2) Southern do.
- (3) Steam Vessels Survey Fund, Bombay.
- (4) Indus Conservancy Fund.
- (5) Sea Pilotage Fund, Karachi.

272. The transactions relating to the Northern and Southern Ports Funds extend to the several Salt Treasuries in the Southern and Northern Divisions, and do not therefore appear in the Accounts of Treasury Officers. A monthly balanced cash account of each group of Port Funds is prepared by the Chief Account Officer of Customs, Salt and Opium, Bombay, and submitted to the Accountant General, together with vouchers in support of charges shown in the cash account. The interest realized on the Government promissory notes belonging to these funds is adjusted half-yearly in the accounts of the Accountant General's office to the credit of the funds, and intimation of the adjustment given to the Chief Account Officer of Customs to enable him to include the adjustment in his accounts of the Ports Funds.

273. Pensions paid from the Northern and Southern Ports Funds are generally payable from the Salt Treasuries. In certain cases, however, the pensioners find it convenient to draw their pensions from Revenue Treasuries. The following procedure should be observed in such cases :—

The Revenue Treasury Officers will pay the pensioners and charge the payment to Objection Book Advances recoverable in the list of payments, and at the same time intimate the fact to the Sarkarkuns, who should thereupon charge the amount to the Port Fund concerned, and pay it into the Treasury to the credit of "Objection Book Advance."

#### IV.—EDUCATIONAL FUNDS.

274. Under Government of India orders (G. I. H. D., Education, No. 203, dated 19th July 1893, quoted in G. R., F. D., No. 3128, dated 9th September 1893), Educational Funds are not to be borne on Government books as Excluded Local Funds. The Director of Public Instruction has, in consultation with the Administrators of the existing Educational Endowment Funds, taken steps to remove these funds from the Accountant General's books. Six Educational Funds belonging to the Elphinstone College will, however, continue to remain as Excluded Local Funds as the Accountant General is one of the trustees of these funds, and under the deed of trust the interest on the Securities is to be paid into the Bank of Bombay, to the credit of these funds, as Excluded Local Funds.

The Administrator of these funds is the Principal of the Elphinstone College. The names of these funds are given below :

- |                          |   |
|--------------------------|---|
| 1. Sunder Jiawaji Prize. | 4. Gáekwár's Scholarship.                 |
| 2. Raja of Dhár.         | 5. Bell Prize.                            |
| 3. Ganpatrao Vittal.     | 6. Mountstuart Elphinstone Memorial Fund. |

#### V.—MEDICAL AND CHARITABLE FUNDS.

##### *Dispensary Funds.*

275. The funds are not audited by the Accountant General and consequently no accounts are received.

#### VI.—OTHER FUNDS.

##### *Station Funds.*

276. There are four hill stations as follow :—

- |                   |              |
|-------------------|--------------|
| 1. Mahábaleshwar. | 3. Mátherán. |
| 2. Panchgani.     | 4. Kolhápur. |

The monthly cash accounts of each fund are prepared by the Superintendent of the station and submitted to the Accountant General through the Treasury Officer concerned, who also submits the paid vouchers with the Treasury *plus* and *minus* memorandum.

277. In the case of the Mátherán Station Fund, some of its receipts are also paid into the Bank of Bombay for the convenience of the public. As the amounts paid into the Bank are not accounted for in the Excluded Local Fund *plus* and *minus* memorandum of the Treasury Officer, Kolába, the Accountant General communicates to that officer at the end of the year the correct balance standing at the credit of the fund, which is made up of the actual balance at the Kolába Treasury and the amounts paid into the Bank of Bombay during the official year. This balance should be accepted by the Treasury Officer as the correct closing balance of the fund at the close of the year—*vide* Article 275



C. A. C. The Superintendent also notes on his memorandum of balances the amount paid into the Bank during the month for the information of the Treasury Officer.

*Káthiáwár Local Funds.*

278. These funds have been classified under the following heads in accordance with Government Resolution, Political Department, No. 4745, dated the 15th June 1891:—

- I.—The Agency Consolidated Fund.
- II.—The Hálár Pránt Fund.
- III.—The Jhálávád do.
- IV.—The Sorath do.
- V.—The Gohelvád do.
- VI.—The General Contribution and Endowment Fund.
- VII.—The Wadhván Civil Station Fund.
- VIII.—The Rájkot Civil Station Fund.

They are locally audited annually by the Outside Audit Branch of the Accountant General's office and no accounts are consequently rendered to him. The establishment bills paid from the Consolidated Fund are, however, sent to him for audit.

*Mali Kántha, Rewa Kántha and Pálanpur Agency Funds.*

279. These funds are, like the Káthiáwár Funds, annually audited locally by the Outside Audit Branch of the Accountant General's Office. (*Vide* Government Resolution, Political Department, No. 331, dated 13th January 1902.)

**Municipalities banking with Government.**

280. Municipalities in the Bombay Presidency are not obliged to place their funds in a Government Treasury, but when they do so their transactions should be regulated by the following rules:—

I.—No sums of less than Rs. 10 should be paid into or withdrawn from the Treasury.

II.—Sums paid in should be accompanied by a chalan in the ordinary standard form in use at the Treasury, and a "pass book" in which the amounts received will be acknowledged under the initials of the Sub-Treasury Officer, if the amount be received at a Sub-Treasury, or of the Treasury Officer or Accountant (according to the amount received) if received at a District Treasury.

III.—Sums required by the Municipality for expenditure may be drawn on a cheque signed by the Secretary and two members of the Municipal Committee, and will be cashed by the Treasury Officer after he has ascertained that the amount drawn is within the balance at the credit of the Municipality.

IV.—In accordance with Chapter I, Article 17, of the C. A. C., the cheque forms should be bound in books with counterfoils. Each cheque should bear a serial number which should be repeated on each cheque contained in it, together with the consecutive number of the

cheque itself, and the drawing officer should notify to the Treasury upon which he draws the number of the cheque book which he from time to time brings into use. Outside the book should be an order to keep it under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number made over to the relieving officer.

V.—Standard Cheque and Pass Book Forms (to be procured from the Central Press, Bombay, on payment) must be used by all the Municipalities banking with Government.

The accounts of Municipal Funds at Treasuries will be maintained under the same rules and on the same forms as "Personal Deposits" (Articles 196 and 197), but the daily total should be separately carried into the Cash Book as "Municipal Funds."

*Chapter 17—Powers of Government—*

*Insert* the following as Article 280-A at page 185.

280-A. 'The Government of India have authorised the Resident at Baroda to sanction re-appropriations from the sub-head "Establishment" as well as from the sub-head Allowances to other classes of expenditure under the same major head in the sanctioned estimates of his office.

(*Vide* G. I., F. D., No. 792-F., dated 22nd May 1915, forwarding a copy of G. I., Foreign and Political Department, letter No. 1045-Est.-B., dated 13th May 1915, to the Resident at Baroda.)

## **Annexure A to Chapter 16 of the Bombay Treasury Manual.**

Rules regarding the receipt and payment of money and the method of  
keeping accounts at Taluka Boards offices and at District Boards offices.

### **I—Taluka Boards.**

#### *(a) Account Books to be maintained.*

1. District Local Boards and Taluka Local Boards bank with the Local Treasury or Sub-Treasury. Each Sub-Treasury keeps a simple ledger account for each Taluka Board banking with it, in which are entered each day's receipts and payments. At the Huzur Treasury a banking account is kept for the District Board; and from the Sub-Treasury daily sheets the transactions of Taluka Boards are entered, as if the money had been paid in, or drawn out, at the Huzur Treasury. The ledger account of the Huzur Treasury will therefore show each day the balance of the District Local Board as a whole as it stood on the previous day.

2. Each Taluka Board keeps a day-book, a cheque register and an imprest register, where necessary, in the form prescribed in the Local Boards' Rules.

3. *Day-book.*—In this are entered each day on the right hand pages the amounts of all cheques drawn, their numbers and the name of the person in whose favour the cheque is drawn, and particulars of receipts on the left hand pages. Share of grants from assigned revenues, and grants to hospitals and dispensaries will be entered in this cash-book and in the Sub-Treasury ledger account as if they were cash transactions. They are, in fact, book transfers of credit and will not appear in the Huzur Treasury ledger account. These grants are intimated by the President of the District Board and entries in accordance with his instructions must be made without question.

4. *Cheque Register.*—This register will show in the right hand side each day the amounts of all vouchers, to pay which cheques have been drawn in accordance with rule 46 of Bombay Local Boards' Rules. The numbers of the cheques drawn and the names of persons in whose favour the cheque is endorsed and the amounts will be entered on the left hand pages. There are also columns on the left hand page to enter the date of payment of the cheque at the Sub-Treasury daily.

It may be noted here that cheques should be drawn as far as possible in favour of individuals for the amount due to each when that amount exceeds Rs. 50. Where the cheque is intended to cover more than a single claim, the amounts of each separate claim are to be entered in the cheque register. The amounts, etc., of cheques are to be entered at the time the cheque is drawn.

5. *Imprest Registers* are kept by all persons holding imprest advances.

6. The day-book and cheque register are to be closed daily, and the balance of the former agreed with the balance of the Sub-Treasury ledger account by means of a pass-book.

The balance of the cheque register will be the amount of any money drawn by cheque and not actually disbursed. The President of the Taluka Board is responsible for the agreement between any such balance of cash and the balance shown in the cheque register.

7. Daily sheets, *i.e.*, extracts of the day-book, shall be sent at the close of each day to the Huzur Local Fund office, supported by all vouchers and challans, and shall there be incorporated into the accounts of the District Local Board. Lists of cheques issued must accompany these daily sheets.

(b) *Method of receiving Money and bringing it to account.*

1. The Local Board receipts mentioned in section 44 of the Local Boards Act are intimated by the Collector of the District to the President of the Local Board and distributed in accordance with the Act. At Taluka Boards these receipts take the form of book credits. All receipts collected through the Taluka Board office are under the control of the President of the Taluka Board. Money received must be sent to the Sub-Treasury daily. The Examiner, Local Accounts, will advise on forms to be used in collecting and watching such receipts, at the time of the annual audit.

(c) *Method of making Payments and bringing them to account.*

1. The procedure described in rule I (a) 4, 5 and 6 above is to be carefully followed.

2. When a cheque is to be signed, the cheque register is to be sent to the President with the cheque, and he shall initial in it the entry of the amount of the cheques and shall examine the register to see that the outstanding balance, if any, is not large and that no delays in disbursing money drawn occur.

## II.—District Local Boards.

(a) *Account Books to be kept.*

1. The accounts of the District Local Board are kept in the Local Fund Branch of the Huzur Treasury.

The books maintained are —

- (1) a day-book in the form of a simple cash-book with double money columns;
- ( ) a classified register of receipts and of expenditure;
- (3) a cheque register;
- (4) a *plus* and *minus* memorandum of balances;
- (5) a file of monthly transfer sheets;
- (6) a pass-book, which is a copy of the Huzur Treasury's ledger account.

2. *Day-book*.—This is in the form of a simple cash-book, having double money columns. It is posted daily from the classified registers of receipt and payment, the daily total of each budget head being entered. The day-book is to be closed and balanced daily and agreed with the Huzur Treasury account.

3. *Classified Registers of Receipts and Expenditure*.—In these registers are posted the amounts of Taluka Boards' vouchers and challans under the various heads. Also educational charges and assigned revenue as explained in rules (c) and (b) below.

The registers have the budget heads shown horizontally in their order at the top of the form. Each separate head in the budget is divided up talukwar. Each head has, therefore, a column for each Taluka Board and a total column. Space is to be left after each head, so that if the transactions under that head are likely to fill up one or more pages, the head can be repeated, without there being any necessity to repeat all the other budget heads also.

4. *Cheque Registers*.—This is a register of the cheques drawn by all the Local Boards. It shows the date of issue of the cheque and also its date of payment. It also shows the number of the cheque, payee's name, etc. The date of payment will be the date of incorporation at the Huzur Treasury in the case of Taluka Boards' cheques. There will thus be a difference between the balance at the credit of the Local Fund in the accounts maintained in the Local Fund section and those maintained in the Treasury proper, except in the case of contributions made from the Local Fund of one district to another or to Provincial revenues, cheques on account of which should be paid at once if possible by credit to the appropriate head.

This difference will be the amount of cheques drawn and shown in the Local Fund accounts, but not paid at the Treasury.

5. *Plus and Minus Memorandum of Balances*.—This is maintained to show the balances under General, Educational, Medical, etc., and talukas.

When an amount is transferred from one taluka to another a red ink *minus* entry is made against the balance of the former and a red ink *plus* entry against the balance of the latter in the monthly *plus* and *minus* memorandum and corresponding entry in the face of the classified cash account. At the foot of the memorandum an explanation of these transfers is given, but no explanation is required in the cash account. Grants from Taluka Boards to dispensaries are noted in the same manner.

The figures against "General" are obtained by deducting all Educational, etc., and taluka figures from the total figures. "General" is not a head of the classified accounts, and the memorandum on the face of the cash account showing balances, etc., divided up, is the only place where the figures "General" are required separately.

6. *File of Monthly Transfer Sheets*.—These are maintained for the correction of mis-classification and to bring into the accounts recoveries of over-payments. Recoveries of over-payments in cash, or by short payment, should be dealt with as follows :—

(1) Recoveries of over-payments will ordinarily be adjusted by deductions from the current year's charge under the detailed head

previously over-charged. The instructions of the Accountant General should be applied for in the case of recoveries of over-payments made in a previous year—

(a) in the case of any single item in excess of Rs. 500 ;

(b) when the aggregate of the items exceeds the current year's charge.

(2) If a recovery is made by short-payment of an item chargeable to the detailed head under which the previous over-payment occurred, no further adjustment is necessary as the over-payment and short-payment balance.

(3) If a recovery is made in cash, the amount should be taken to the head "Cash Recoveries" as a credit item.

(4) If the recovery is effected by short-payment of an item chargeable to a detailed head other than that under which the over-payment was previously made—

(a) the total payment (*i. e.*, the amount actually paid *plus* the amount short-paid) is to be entered under the detailed head to which the item short-paid belongs ;

(b) the amount of short-payment is to be entered as a credit item under "Cash Recoveries."

(5) When amounts are entered under "Cash Recoveries"—whether in accordance with (3) or (4) (*b*) above—an entry is also to be made in a monthly list in the subjoined form. Before the accounts of each month are closed, the total on the Dr. side should be charged to "Cash Recoveries," thus clearing that head in the classified register; the items making up the Cr. side should be entered as deductions in the classified register of expenditure under the various detailed heads to which they appertain.

APRIL. \

Dr.

Cr.

Date.		

*(b) Method of receiving Money and bringing it to account.*

1. No actual money transactions take place at the District Local Fund office at the Head-quarters Treasury. Revenue credited to the Local Fund in accordance with rule 31 of the Local Boards' Rules, under section 44 of the Local Boards Act (I of 1884), is to be brought to account at the Huzur Local Fund office.

*(c) Method of making Payments and bringing them to account.*

1. Educational payments are made at the Huzur Treasury, though not directly through the Local Fund office. The Treasury Officer pays Educational charges against a letter of credit, on production of proper vouchers. These paid vouchers are to be sent daily by the Treasury Officer to the Local Fund office to be entered in the classified register under the Educational heads.

### III.—Public Works Expenditure.

1. An audit register is maintained at Taluka Boards' offices to watch expenditure on public works carried out by the Taluka Board. A similar register is to be maintained at the District Local Fund office. The register is in Standard Form 47-N. Expenditure is watched against the sanctioned contract; and the amounts for which the contractor agrees to carry out the work under the various heads of the estimate are entered in the place indicated in the form.

2. On receipt of the requisition statement and progress report under paragraph 2 of rule 37 of the Local Board Rules, the monthly cheque on account of public works expenditure should be drawn in favour of Government as follows :—

To

"The Officer in charge of the Treasury at

"Please pay to the credit of Government Rs. as detailed  
on the reverse and debit the amount against the Local Fund." .

The cheque should be paid by transfer of credit. .

*The transaction should not appear in the Public Works register of receipts.*

### IV.—Establishment, and Fixed Recurring Charges.

1. A register in Standard Form 47-O is to be kept in which should be entered all payments of establishment charges and fixed recurring charges. The sanction is to be quoted in the first column of the register, and particulars of the establishment or fixed charge in the second column.

2. Temporary establishment is to be similarly dealt with, but should be shown in a separate register or a separate part of the permanent register.

### V.—Pension Payments.

A register in Standard Form 47-P is to be kept to record all pension payments.



## VI.—General.

1. A monthly cash account in Form 14 is to be sent to the Accountant General's office in time to reach it by the 10th of the month following that to which the account refers.

The account is to be made out from the classified registers of receipt and expenditure and the accompaniment mentioned in rule 51 of the Local Boards' Rules, paragraph 2, shall be sent with it.

It occasionally happens that the Executive Engineer's progress report (requisition statement) shows a *minus* quantity owing to some "write-back" or "recovery" having been effected; in such a case the Local Fund should be paid the amount by a transfer debit in the Treasury Accountant's cash-book, and the entries in the Local Fund cash account will be as follows:—

Under "Receipts" credit "Advances recovered."

Under "Expenditure" credit in summary of expenditure (by a red ink *minus* entry) the account originally debited, and debit "Advances made."

2. Under the provisions of section 53 and Local Boards' Rule No. 9 the Collector of the district has to place before each Board the information necessary to fill in the receipt side of the annual estimates. The actual figures are obtainable from the Treasury accounts and registers. The revised estimate should be based on the ascertained actuals of past months of the current year to which have been added the figures of the closing months of the past year; corrections should be introduced from what is known or can be ascertained of the history of the past, and the expectations of the coming months, regard being had to the experience of previous years. The budget estimate figures should be for what is expected to be actually received during the year and not for the demand falling due within the year. In the preparation of these returns the Collector should bear in mind the general instructions issued by the Accountant General, and the rules in the Civil Account Code regarding the preparation of the budget, so far as they can be applied to Local Funds. In the absence of more trustworthy data, estimated figures of fluctuating receipts should be based on average ordinary actual receipts of the past three years, the departmental officer being in all cases consulted.

The budget is due in the Accountant General's office on the 20th November, and it is absolutely necessary that it should reach it on or before that date so that there may be no delay in the compilation of the general estimates of the Presidency which are due for submission to the Government of India in the first week of January.

Under revised rule 19 a consolidated budget has to be drawn up by the Collector, who should be in a position to despatch it not later than the 15th November after verifying the balances and the figures of receipts. The consolidated budget should comprise the whole Local Fund constituted under Act I of 1834 (including the Educational section of the District Local Board's

*N.B.*—It will be noticed (1) that the credit under "Advances recovered", meets the credit afforded to the Local Fund at the Treasury, and (2) that the entries on the payment side equalize each other and do not therefore affect the Treasury figures.

The cash account need not be delayed to obtain the President's signature.

account), and the Collector should see that all the necessary accompaniments are attached, and that full particulars are given in the appendices to the budget (Parts III and IV), the notes given in the sample forms, attached to the rules, in the remark columns being rigidly followed.

3. The name of every permanent servant of the District Local Board, whether pensionable or not, should be shown in the annual establishment return submitted to the Accountant General under rule 53 of Local Board Rules. As prescribed by Article 55, Civil Account Code, only one copy of the return should be sent to his office. These returns will be checked locally by the auditors of the Local Fund Accounts Branch of the Accountant General's office.

4. Under Article 8 (d), Civil Account Code, all Local Fund bills for amounts in excess of Rs. 20 paid at the Treasury by cheques are to be stamped with one-anna receipt stamp. The bill must be stamped even if the bill is drawn by a Government officer.

5. Bilingual Local Fund cheque books, printed on water-marked paper, are supplied by the Yeravda Central Prison Press to districts in the Presidency proper and by the Commissioner in Sind's Press to districts in Sind. Each cheque book in Maráthi, Gujaráti and Kánaresé contains 50 cheques and the Sindhi books contain 100 cheques. When cheque books are required by Local Boards they should be obtained by indent from the Press concerned. The indents should be accompanied by a Treasury receipt for the value of stamps to be impressed on the cheques.

6. Each District and Taluka Board keeps a stock account of all moveable property of value belonging to the Board. All purchases, sales and writes-off of articles unfit for further use are noted in the appropriate page of the stock register.

Add the following new clause :—

2. The Deputy Inspector-General of Police for Railways Criminal Investigation should control and countersign the bills of Criminal Investigation Department.

(*Vide* G. R., J. D., No. 4020, dated 26th July 1906: Ind. No. M.—1404.)

(No. 69, dated 14th August 1906.)  
185—

Cancel Addenda and Corrigenda No. 69, dated the 14th August 1906,  
(No. 110, dated 3rd April 1907.)

Chapter 17.—Powers of Government.

*Nil.*

## Chapter 18.—General Procedure.

(G. A. C., Articles 300—341.)

Treasury Correspondence ...	281	Payment at Sub-Treasuries direct without the Bills being endorsed by the District Treasury Officer ...	316
Duties and responsibilities of Junior Assistant Collectors when placed in charge of District Treasuries ...	282	Salt and Customs Department .	319
Accountant's Cash Book ...	284	Accountant's Balance Sheet ...	320
Receipt and Payment of Money.	309	Collections of Errors in the Public Accounts ...	323
Orders of Payment ...	311	Returns to Accountant General.	330
Charges on account of Government, Commissioners, etc. ...	314	Abstract Account ...	331
Treasury Staff forbidden to present Bills ...	315	Miscellaneous ...	333

### Treasury Correspondence.

281. All letters issued on Treasury business will be addressed to the Collector, and should (if a reply is needed) be replied to from the Treasury Office, the reply being signed either by the Collector or Treasury Officer as may be deemed most suitable with reference to the importance of the letter. Such letters, if written by the Treasury Officer, will be signed by him in that capacity, but, if the draft has been approved of by the Collector, it should be signed by that officer or "for Collector" if he is unable to attach his signature to the fair copy. Whether the draft has or has not been passed by the Collector, the letter should be headed as from the "COLLECTOR" to the "ACCOUNTANT GENERAL, BOMBAY."—Letters otherwise headed are liable to be returned for amendment.

It is very desirable that the above procedure should, for the reasons given in Government Resolution, Financial Department, No. 1377, dated 11th May 1885, be extended to all the correspondence of the Treasury, and that every letter should be issued as from the Collector, important drafts being submitted for his approval before being issued.

The responsibility for all treasury and account business being with the Collector, it rests entirely with him to say to what extent he will allow his Treasury Officer to correspond directly, and the practice will no doubt differ considerably in different districts. When the Collector is out in camp or away from the head-quarters station it will no doubt generally be convenient to allow the Treasury Officer to communicate direct in treasury matters, as he is in fact obliged to do in urgent cases.

So again in matters of mere routine most Collectors will probably not object to their Treasury Officer corresponding directly even when they are at head-quarters: but in all matters of any importance (and particularly in resource questions with the Accountant General) the Treasury Officer should submit his drafts to the Collector whenever it is possible to do so.

Treasury Officers should pay a little more attention to the legibility of their signatures. The signatures of some Treasury Officers are sometimes perfectly illegible, and this causes embarrassment and delay in the disposal of correspondence.

*Page 186, Article 281—*

Substitute the following for the first sentence of this article :—

Ordinary routine letters on Treasury business and letters on matters which the Treasury Officer would presumably dispose of himself, will be addressed to the "Treasury Officer." All other letters on Treasury business will be addressed to the Collector. Replies should be signed either by the Collector or Treasury Officer as may be deemed most suitable with reference to the importance of the letter.

Official post cards may not be used for communications to the Accountant General. Their small size renders them specially liable to loss and prevents their being properly filed with other papers. The Comptroller General directed their disuse some time ago, and stated that they should only be used for communications to private persons and not to offices where they would require to be filed.

Letters on ordinary office matters should not be addressed to the Accountant General by name as they cause considerable inconvenience to his office; it is only when letters are demi-official or confidential that they should be so addressed.

These instructions apply not only to the Treasury proper, but to its "Local Fund Branch": all correspondence connected with that branch should be headed as from, and will be addressed to, the Collector.

### **Duties and responsibilities of Junior Assistant Collectors when placed in charge of District Treasuries.**

282. A Junior Assistant Collector placed in charge of a District Treasury is expected to discharge all the duties of a Treasury Officer both of the Accounts and the Cash Departments. The Assistant Collector is primarily responsible for the proper discharge of his duties as Treasury Officer, but general supervision over the work should be exercised by the Deputy Collector ordinarily in charge or some other competent officer on the spot.

The Junior Assistant Collector should dispose of all Treasury business (except vernacular correspondence with officers in charge of Sub-Treasuries which should be conducted by the Treasury Officer) as if he were in independent charge, and after it has passed through him it should go to the Treasury Officer for review, except in petty cases which the Assistant Collector may dispose of himself finally. Orders for payment should be signed by the Assistant Collector first, but before the vouchers are actually paid, they should be initialled by the Treasury Officer.

With regard to the custody of treasure, stamps, etc., the keys should always be retained by the officer in permanent charge of the Treasury, the Assistant Collector being present when the Treasury is opened and locked up.

### **STOCK OF STAMPS WITH THE TREASURER, ETC.**

283. The stock of stamps in charge of the Treasurer or other official stamp vendor should not be in excess of the amount for which he has given security.

### **Accountant's Cash Book.**

284. The "Accountant's Cash Book" is the Cash Book of the whole district and comprises not only the cash transactions at the District (Huzúr) Treasury, but also transfer adjustments of certain kinds and the transactions of Sub (Táluka) Treasuries. It is found inconvenient to enter every item direct into the Cash Book as it occurs, and it has therefore been arranged that certain subsidiary registers should be opened, into which are posted the transactions item by item as they occur at the Chief Treasury of the district and from the daily sheets received from Sub-Treasuries, and the daily total of each

*Page 187, Article 281—*

Omit the words commencing from "all correspondence" to the end of the article.

such register is carried into the "Accountant's Cash Book" at the close of the day's business.

285. Every item falling under a head of account, or class of transaction, for which no subsidiary register has been provided, should be entered in clear and concise details *direct* into the Cash Book (C. A. C. Form 35) whether it represents money received or paid (in cash or by transfer) at the District (Huzúr) Treasury or a transaction incorporated from a Sub (Táluka) Treasury daily sheet. Such transactions should be numbered consecutively with a series of numbers quite distinct from any number the Treasurer may give to items entered in his Cash Book, or numbers used for the separate subsidiary registers.

286. The Cash Book should be balanced only once a month; during the day every transaction will be entered in the column "amount," and at the end of the day, after the totals of the several subsidiary registers have been posted, a "daily total" will be carried to the right; the first transaction of the next day will be entered on the line below the Treasury Officer's signature, and there will be a forward total carried on to the end of the month which will agree with the "Cash Account" rendered to the Accountant General. The following example is given of the way in which the entries should be made:—

Date.	REFERENCE TO No. of		From whom received.	Particulars.	Amount.	Daily Total.
	Register.	Item.				
			Brought over ...	.....	Rs. a. p. .....	Rs. a. p. 10,800 0 0
August 12th...	...	80	Collector of Belgaum.	Remittance in whole rupees	1,00,000 0 0	
	1			Land Revenue ... ..	5,008 0 0	
	8			Revenue Deposits ... ..	24 6 0	
	9			Personal do. ... ..	102 0 0	
August 13th ...	...	81	Ratanji Cowasji ...	Sale-proceeds of 12 lbs. of cut copper, A. G.'s No. 40, dated 12th June ... ..	12 0 0	1,05,134 0 0
	Haveli Taluka.	82	Mámlatdár, Haveli.	Sale-proceeds of road-side trees ... ..	5 0 0	
	2			Excise ... ..	100 0 0	
	8			Revenue Deposits ... ..	800 6 0	
	9			Personal do. ... ..	91 0 0	
				Balance Department. Round ... ..	...	...

Add as article 286-A, page 188—

### *District Officer's verification.*

In transactions of those In cases where the Government balance is kept by a branch of the Bank of Bombay, the monthly account and the Cash Balance report should be signed by the Collector once in four months at least and always when at head-quarters as they relate not to the transactions at the Huzur only, but to the transactions at all Treasuries in the District.

(G. R., F. D., No. 1489, dated the 28th April 1891.)

28

(No. 111, dated 25th March 1907.)

be kept with the same care as the Cash Book in ... Article 317, rule 1) and not as has too often been the case [in loose sheets. The registers should run on continuously from month to month and should have forward annual totals from the commencement to the end of the official



year. The volumes should be neatly and clearly labelled so as to show what each contains and should be made up of registers of one size of paper. Registers on foolscap size of paper should never be bound up with those on paper of larger size. The registers are in various forms designed to suit the requirements of each head: "Revenue" registers are usually in C. A. C. Form 36. It may be noted that the column "Name of Treasury" in this form should be used for detailing the items received at the District (Huzúr) Treasury, while Sub-Treasury transactions will appear in a single line for each daily sheet incorporated.

### REVENUE REGISTERS.

288. For "*I. Land Revenue*" and "*V. Excise*" registers have been provided with headings ready printed so as to suit the requirement of the Revenue Department.

For "*II. Opium*" a special form on foolscap paper has been provided (and may be opened only on necessity for it being shown) with columns as follows:—

Date.	No. of Chalan or name of Taluka.	Date of Sub-Treasury account.	From whom received.	Particulars.	Opium Pass Fees.	MISCELLANEOUS.		Total of each Treasury.	Daily Total carried to Cash Book.
						Fines and forfeitures.	Other items.		

The schedule to cash account will be in the same form but with the daily details of "Opium pass fees" omitted.

*Note.*—This form is not often required at Treasuries since almost all the revenue arising out of opium, except at certain frontier towns such as Ahmedabad, is really Excise revenue. Sale-proceeds of empty boxes is an item of Excise revenue, not of Opium.

For "*III. Salt*" special arrangements exist (*vide* Chapter 7). These arrangements, however, do not extend to "Sind" where a register should be opened similar to the one provided for "Land Revenue." Similar remarks apply to "*VII. Customs*."

For "*IV. Stamps*" a special form of register has been provided with headings arranged so as to enable the discount voucher to be worked out without any separate compilation at the end of the month. This register will serve as a record both of the "revenue" received and of the "discount charge" paid. No schedule is required except for "other items."

For "*VIII. Assessed Taxes*," "*X. Registration*" and "*XVI. Law and Justice*" registers should be opened similar to those for Land Revenue. Under "*IX. Forests*" there are no Treasury transactions, as all receipts are treated as "Forest Cash Remittances." Receipts under "*XI. Tributes from Native States*," if they are numerous as in Káthiáwár, should be recorded in a register in C. A. C. Form 35 (Subsidiary Register of receipt form). Where they are few they may be entered direct in the Cash Book.

Under *XV. Mint* there are no receipts at Treasuries. When copper coin is broken up, the gross realizations should be credited in the Cash Book (C. A. C., Chapter 29, Article 594) with clear details of the weight of copper sold, rate realized, and authority under which sold.

Receipts under *XVII. Police, XVIII. Marine, XIX. Education, XX. Medical, XXI. Scientific and other Minor Departments, XXIII. Stationery, XXV. Miscellaneous and XXXII. Civil Buildings, Roads, &c.*, may be recorded in the Cash Book direct, unless the items are numerous when a register may be maintained as under "Land Revenue."

For *XII. Interest*, a register in C. A. C. Form No. 36 should be maintained with money columns for interest—

On advances to cultivators.

On law charges.

On unpaid portion of purchase money of waste lands.

On unpaid portion of commutation of land tax.

On arrears of revenue.

The form of Cash Account has been arranged to receive the monthly total of each of these columns. No schedule will therefore be needed for these items; all other recoveries of interest should be credited in the Cash Book direct. Such credits should bear the *exact* date of receipt and be in full but concise detail showing exactly from whom the money is received, on what account and for what period.

289. The following remarks are applicable to *XXII. Receipts in aid of Superannuation Allowances and Pensions*. Subscriptions to the several Military Service Funds and to "Bombay Civil Fund" are generally received by deduction and therefore are seldom credited at the Treasuries unless the subscribing officer is in Foreign or Local Fund service; if any items occur they should be entered in the Cash Book.

"Contributions of officers lent to Foreign Service" should be recorded in a register in the subsidiary register of receipt form and the schedule sent to the Accountant General should be an exact copy of the register. The register will include contributions from Local Fund employés appointed after 26th June 1882; if it is found inconvenient to copy all the names of such employés in the register, the total deduction from each voucher may be given and details supplied on a separate paper to be furnished by the Local Fund Branch of the Treasury, and sent on in original with the schedule.

#### . PAYMENT REGISTERS.

290. The following remarks apply to "payment registers." The register of "*Gazetted Officers Bills*" should include the bills of all gazetted officers, except those of the Forest and Salt Departments whose pay is drawn by means of departmental cheques, and Survey officers who draw their expenditure on receipts. The register should include all bills, whether for fixed or fluctuating allowances, and should show simply the net amount paid on each voucher, leaving Fund, Income-tax and other deductions to be adjusted in the Accountant General's office.

291. For "*Interest on Government Securities*" a special form (C. A. C. Form 24) has been provided; one register should be opened, one for all  $3\frac{1}{2}$  per cent. and 3 per cent. loans.

292. For "*Refunds*" (other than stamp refunds) a register should be opened with a column for each class of refunds in the following form :—

*Register of Refunds in the*  
*during the month of*

*Collectorate*

19

Date.	No. of Voucher.	PARTICULARS OF ORIGINAL CREDIT.			AMOUNT REFUNDED ON ACCOUNT OF					Daily Total to Cash Book.
		Month.	Major and Minor Head of Account.	Aggregate in which included.	Land Revenue.	Excise.	Assessed Taxes.	Registration.	Law and Justice.	

A copy of this register should be sent as a schedule with all sub-vouchers.

293. For "*Stamp Refunds*" (other than those made under the orders of Courts) a special form of subsidiary register is prescribed to suit the requirements of the Superintendent of Stamps; it gives precisely the information now sent to him and his schedule (the form for which remains unaltered) can accordingly be written up daily and forwarded as at present with the spoilt stamps at the end of the month. This will eventually come to the Accountant General's Office with the usual certificate of destruction of the stamps, and therefore no further schedule is needed to accompany the list of payments; the totals only need be entered.

All sub-vouchers on account of refunds for spoilt stamps should be sent to the Superintendent of Stamps, who will send to the Accountant General's Office only those which exceed Rs. 100 in amount.

294. The following remarks are applicable to "*Pension payments*":—At most treasuries it is the custom to pay pensioners in batches, the men are identified, their receipts are taken against their names which are printed in the form of Pension Voucher (C. A. C. Form 40) and an order to pay a number of men named is sent to the Treasurer or Branch Bank, and is received back at the end of the day's business with other vouchers. In such cases it will be sufficient to enter in the register the total amount of each payment order. When pensions are paid at the talukas, it will also suffice to enter in a single line in the register the taluka daily total for each class of payment.

A form of subsidiary register has been provided with a column for each of the present printed Vouchers A to I, viz. :—

- A.—Superannuation Pensions.
- B.—Compassionate Allowances.
- C.—Mysore Administration.
- D.—Kolhapur State.
- E.—Hyderabad Assigned Districts.
- F.—Warden's Official Fund.
- G.—Bombay City Police Superannuation Fund.
- H.—Extraordinary Pensions.
- I.—Special Rewards.

295. For "*Gratuities*" a register should be kept and a schedule sent in the following form, viz. :—

*Treasury*

Date.	No. of Voucher.	Name.	Authority.	Amount.	Daily Total.

296. Attention is drawn to Article 58 of the C. A. C., which describes the proper mode of drawing salaries. One bill should be prepared at each Treasury in the district for the whole of the salaries earned and payable there for the previous month, and not merely for those men who happen to be present on the particular day. This rule saves many unnecessary separate entries, and by showing distinctly all pay earned but withheld, avoids objections to arrear payments (*see* also Article 65 of the C. A. C.).

## DEBT AND REMITTANCE ACCOUNT REGISTERS.

297. The above complete all the registers of Revenue and Expenditure heads, and the following instructions refer to debt and remittance transactions on both sides of the account. Detailed instructions regarding the following will be found in the chapters noted against each :—

Advances Repayable	...	...	...	Chapter No.	8
Bombay Uncovenanted Service Fund	...	...	...	"	28
Deposits	...	...	...	"	15
Public Works Department	...	...	...	"	24
Forest Department	...	...	...	"	23
Medical Supplies from the Military Department	...	...	...	"	8
Incorporated Local Funds	...	...	...	"	16
Salt Department	...	...	...	"	7

and no further remarks are therefore called for regarding these accounts.

Regarding "*Excluded Local Funds*" (including "*Municipal Funds*")  
*vide* Chapter 16.

298. Receipts and payments of "*Permanent Advances*" are few and far between and may be entered, when they occur, direct in the Cash Book; no *plus* and *minus* memorandum need be maintained. All that is required from the Collector is the periodical acknowledgment of his own advance in accordance with C. A. C., Article 78. From other officers, such as Judges, etc., the acknowledgment should come direct to the Accountant General—the Treasury Officer need not collect them.

*Add as article 286-A, page 188—*

*District Officer's verification.*

In cases where the Government balance is kept in the Bank of Bombay, the monthly account and the report should be signed by the Collector once in four months and always when at head-quarters as they relate not to the Huzur only, but to the transactions at all Taluqa District.

(G. R., F. D., No. 1489, dated the 28th April 1891.)

(No. 111, dated 25th March 1907.)

No. 62.

*Page 193, Article 305—*

Substitute the following for the words “and Madras” in line 2:—

“Madras, Punjab and Burma.”

(No. 62, dated 22-6-06.)

299. "*Accounts Current with Kolhāpur, Sāvāntvādi and Janjira*" are, as a rule, confined to the Belgaum, Ratnāgiri and Kolāba Treasuries, and the transactions should appear in a register in the form of the Cash Book; any isolated transactions in other Treasuries may appear in Cash Book direct.

300. For "*Cash Recoveries*" a register should be maintained with columns to agree with the schedule rendered to Accountant General's office with the cash account.

301. Receipts on account of "*Loans to Native States, etc., etc.*" should be credited in the Cash Book direct, but should be shown distinctly in the *plus* and *minus* memorandum of each loan.

302. Each "*Cash Remittance between Treasuries*" as received or sent should be clearly entered in the Cash Book, particular attention being paid to the classification between "*Local Cash Remittances*" and "*Foreign Cash Remittances*" (C. A. C., Articles 639 and 640). No register is required either for "*Local*" or "*Foreign Cash Remittances*."

303. "*Supply Bills and Remittance Transfer Receipt*" transactions are recorded in accordance with C. A. C., Chapter 9. No office copies should be kept of the four general lists submitted to the Accountant General; the practice of keeping copies which exists at some Treasuries should be discontinued as involving unnecessary labour.

304. With regard to "*Exchange Accounts with India and other Civil Governments*," it may be noted that special registers are provided for Interest on Funded and Unfunded Debt, Supply Bills, and Remittance Transfer receipts; any other items including any fund subscriptions received in cash should be entered into the Cash Book.

305. For the receipts on account of the "*Military Department, Bombay, Bengal, and Madras, and the Marine Department*," a register should be maintained in C. A. C. Form 65. This register is often wrongly classified. "Departmental receipts from disbursing officers" should be strictly confined to items (other than Medical or Ordnance) received in accordance with Articles 469, 471 and 472 (b) of the C. A. C., all other receipts should be classed as "Recoveries by Civil Authorities for the Military Department, including receipts from Ordnance and Medical Officers." The items in this register should be entered in the order in which they are received. It may here be noted that "Security Deposits" and all deposits received with due authority on account of the Military Department pertain to this register, with the single exception of "*Earnest Money Deposits*" which are treated as "Revenue Deposits" (see Article 472 (a) of the C. A. C.).

For payments, C. A. C. Forms 66 and 67 should be used, the items being entered in the order in which they occur.

306. For "*Account Current between Post Office and Bombay*" a separate register has been prescribed, and on the receipt side the totals of the columns may be entered in the cash account without any separate schedule being sent. A payment schedule is, however, required.

N.B.—The "Miscellaneous" column on both sides is meant entirely for any items which originate in the Civil Department, *i. e.*, which are not received from or paid to a postal official; they will be very rare, and when such items of receipt occur they must be entered with full particulars in the cash account.

"Recoveries on account of robbery of Mails in Native States" will be entered in the "Miscellaneous" column.

307. For "*Account Current between the Telegraph Department and Bombay*" the arrangements are similar to those for the postal account current, but when telegraph collections are received from more than one Telegraph Master, the amount received from each should be separately entered in the cash account.

308. It will be as well to notice here a peculiar distinction between advances in stamps made to the Post Office officials and those made to Telegraph Department officials, non-observance of which is likely to cause trouble. In the case of the Post Office, advances are always made in *Cash*, and if the advance is used to pay for stamps, the stamps so issued are treated as sold, and are not distinguished in the accounts from any other sales. In the Telegraph Department, however, the rule is different and will be found in C. A. C., Articles 546 and 547.

### Receipt and Payment of Money.

#### *Receipt of Money.*

309. Great attention should be given to the *order* of the procedure laid down in Article 308, C. A. C.

(1) A chalan (in duplicate except as ruled in Notes 2 and 4) is to be prepared, and approved by the Accountant (*see* Note 3).

(2) The presentee is to hand the money and chalans to the Treasurer.

(3) The Treasurer will receive and test the money, make the needful entry in his Cash Book, and sign the chalans.

(4) The Treasurer will send back (not by the presentee) both the copies of the chalan to the Accountant.

(5) The Accountant will make the needful entry in his accounts, and preparing a formal receipt (usually the duplicate chalan or a Remittance Book), hand it to the presentee. The transaction is thus completed.

#### *Payment of Money.*

310. The prescribed *order* of procedure for payment of money will be found in Article 309 and differs somewhat from the order in receiving money :—

(1) The document on which the claim is made is presented to the Accountant.

(2) After examination and approval, the "*order of payment*" is drafted and submitted to the Treasury Officer for signature.

(3) After signature, the amount is entered in the accounts, and

(4) Then the bill is passed on *together with the payee* to the Treasurer's Department (*see* Article 311, C. A. C.) and paid.

*N.B.*—To enable a Treasury to follow the Rules of the Code in respect of the receipt and payment of money without inconvenience to the public, it is desirable, when the building accommodation allows of it, that the Treasury Officer's room should have a door leading into the Accountant's room behind a counter which should extend across the room, so as to prevent the public obtaining access into the portion of the room where the Accountant and his Assistants are employed; that the Treasurer's room should be next the Accountant's; also with a similar counter with communication (1) for the public in front of the counter, and (2) with the Accountant by an opening (not necessarily and preferably not a door) behind the counter.



*Page 194—*

*Add* the following as a new article :—

309.A. Under Rule 1 to Article 2 of the Civil Account Code, the Local Government have authorized officers of Public Works Department to keep their treasure chests in treasuries for safe custody subject to a report to the Accountant General.

(G. R., F. D., No. 10188, dated 15th November 1878, and No. 4474, dated 14th December 1883.)

(No. 155, dated 14th December 1907.)

### Orders of Payment.

311. Special attention should be paid to the following points:—

(1) No "order of payment" should ever be passed and sent to the Treasurer's Department for payment, unless an actual payment in cash is intended.

NOTE.—It is an infringement of this rule to pass a payment order for the full amount of a voucher, and attach to it a receipt chalan for a credit to be made from money so paid.

(2) "Payment by transfer" whether by cash order, or otherwise, should appear only in the Accountant's Cash Book at the District (Huzúr) Treasury, and never in the Treasurer's Cash Book. Payments by transfer at a Sub (Táluka) Treasury should be confined to transfers from Deposits to Revenue, but in each such case the entry should be carefully scrutinized at the District Treasury, and be stamped "paid by transfer" by the Accountant, after he has traced both the debit and credit in the daily sheet, and has submitted the voucher for the Treasury Officer's approval.

NOTE.—Cheques received from Public Works Department Officers with indents for Service Postage labels, on sub-treasuries, may be paid by transfer in the same manner as the vouchers for the payment of deposits by transfer, referred to above in Clause (2).

(3) Bills payable partly in cash and partly by transfer should be passed for payment in accordance with the facts of the case, the order to "pay by transfer" being stamped "paid by transfer" [see (4) below] before being sent to the Treasurer's Department.

(4) When part of a voucher has to be paid at a Sub-Treasury, or when the whole amount of a voucher has to be paid in cash at more than one Sub (Táluka) Treasury, it should be passed for payment thus—"pay Rs. by transfer credit to cash orders" and the necessary cash orders should be issued.

(5) When a Pay Abstract, or other voucher has to be paid in full at one Sub (Táluka) Treasury, it may be endorsed for payment there without any immediate entry in the District (Huzúr) Treasury accounts. A register of such endorsements should be maintained in the following form:—

*Register of endorsements of bills, etc., for payment at Sub-Treasuries.*

*Treasury, month of \_\_\_\_\_ 190 .*

Date.	No of Order.	Sub-Treasury at which payable.	To whom payable.	On what account.	Amount.	Treasury Officer's initials.	Date of payment or cancellation.	Treasury Officer's initials.

NOTE.—"Date of payment" means date of incorporation or entry of payment in the District Account.

If it be considered desirable, such endorsements may be in the vernacular as well as in English. The "orders" will be considered as "lapsed" if not acted on within three months from the date of issue, and will require a new order before payment can be made either at the Sub-Treasury or Head-quarters.

NOTE.—Remittance transfer receipts may not be paid at Sub-Treasuries except as provided in the note to Article 390, C. A. C.

312. When vouchers are paid in cash at a Sub-Treasury, the "paid" stamp should be used at the Sub-Treasury at the time of payment. When by transfer, no stamp should be used at the Sub-Treasury, and the entry should not be incorporated at the Treasury until formally approved of by the Treasury Officer [*see* rule (2), Article 311].

NOTE.—A note of the date of incorporation at the District Treasury should be made under the Accountant's initials below the "order of payment" of all vouchers paid at Sub-Treasuries.

313. This procedure is not applicable, without modification, to two cases:—

(1) When the payment is made directly from the Sub (Táluka) Treasury without an endorsement from the Treasury Officer.

(2) When the voucher is a translation or compilation from the original sub-vouchers.

In both these cases, the Treasury Officer certifies that payment has been made. In the first case, if the payment is made in *cash*, the District Treasury Officer should sign all such bills, when they are incorporated in the Huzúr Treasury Accounts, in token of his having examined and approved of them; but if by *transfer*, the District Treasury Officer should state over his signature the head and item of the cash account in which the amount paid is included.

In the second case, the exact date and place of each payment need not be given. The following is the minimum information that will suffice:—"Of this, Rupees \_\_\_\_\_, paid at Head-quarters (Huzúr), the rest at Sub-Treasuries \_\_\_\_\_. Payment vouchers attached (or retained at Huzúr Treasury, *as the case may be*)."

When some Payment vouchers are retained, and some sent, the number treated in either way should be shown in the note.

### Charges on account of Government, Commissioners, etc.

314. Two payment registers are opened at Poona and some other Treasuries for the record of the following, *viz.*:—

(a) Charges on account of the Government and Departmental Heads paid away from the Presidency.

(b) Charges on account of Commissioners paid away from their Head-quarters Station.

NOTE.—The above Registers will not be required at all Treasuries, and should be opened only when needed.

With reference to (a) it may be explained that all such charges are dealt with in audit by the Accountant General, as if paid at the Presidency, and it is necessary therefore that they should be kept together at the Treasury and be separately registered and scheduled. The charges which should be included in this register are those of the following offices (other than Gazetted Officers' bills, which will be dealt with as at present in accordance with Article 290):—

(1) Charges connected with His Excellency the Governor, his staff and household.

(2) Charges connected with the Council of His Excellency the Governor.

(3) Charges of the several Secretariats and of the Accountant General.

*Page 196, Article 314—*

- *Add* the following note to entry No. 3 :—
- *Note.*—The pay bills of the Local Audit Department of the Accountant General's Office, Bombay, should be disbursed on the signature of the Senior Auditor at the Huzúr Treasury after pre-audit by the Treasury Officer, provided they are at the prescribed rates of pay and supported by a last pay certificate from the Huzúr or Sub-Treasury. The travelling allowance and contingent bills of this staff should be disbursed from any treasury they may be presented at, if they have been pre-audited and passed for payment by the Accountant General.

(No. 189, dated 21st June 1909.)

No. 245.

Page 197

e 197, Article 316.

*Add* the following at the end of exception No. 1 :—

“Also pay of Inspectors of Registration and their Establishments and of Resident and City Magistrates in Sind.”

(No. 245, dated 28th July 1911.)

*Page 197, Article 316-II—*

Add after the words “ District Deputy Collectors.”

Subordinate Judges.

(No. 137, dated 26-8-07).

No. 42.

*Page 197, Article 316, Exception II.*

Add the following to the “ N. B.” :—

The salary bills of the Assistant Surgeon in charge of Kalyan Dispensary may be paid direct from the Kalyan Sub-Treasury without an endorsement by the Treasury Officer, Thána.

*Page 197, Article 316-I—*

At the end add :—

and their establishments.

No. 25.

*Page 197, Article 316, II.*

Add the following after the word "Collectors" in the second line :—

Political Agents, Assistant and Deputy Assistant Political Agents and other officers in the Mahi Kánthā and Pálanpur Agencies and their establishments,

- (4) Charges of the Surgeon-General.
- (5) Charges of the Director of Public Instruction.
- (6) Charges of the Inspectors General of Police, Jails and Registration.
- (7) Charges of the Sanitary Commissioner.

With reference to (6) it may be noted that Commissioners' charges are treated in audit by the Accountant General's office as if always paid at their Head-quarters Station, *viz.* :—

Sind	...	Karachi,
Central Division	...	Poona,
Southern do.	...	Belgaum,
Northern do.	...	Ahmedabad,

and it is necessary when they are paid elsewhere that they should be separately registered and scheduled. Thus when the three Commissioners are at Poona, the charges of the Central Division will *not* form the subject of a separate register (or schedule), but a separate register will be required for the Southern Division and another for the Northern Division. In this case also the register now prescribed should *not* include Gazetted Officers' bills, which have been separately provided for as explained above in this article.

### Treasury Staff forbidden to present Bills.

315. Treasury clerks are forbidden to undertake the encashment of bills or vouchers on behalf of payees.

Treasurers are forbidden to make payments through Treasury clerks, or office servants sent to them by the clerks.

When a bill is presented for payment by a person who is not the actual payee, he should be required to produce a letter authorising him to take payment.

A copy of these rules should be hung up in a conspicuous place in the Treasury, in order that they may be known as widely as possible to the public.

### Payments at Sub-Treasuries direct without the Bills being endorsed by the District Treasury Officer.

316. No bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer, except in the following cases :—

I.—The pay and *fixed* allowances (including permanent travelling allowance) of Mámlatdars and their establishments, and of Superintendents of Land Records and Agriculture.

II.—Pay and *fixed* allowances of Deputy Commissioners, Assistant Collectors, District and Assistant Superintendents of Police, Civil Surgeons, Assistant and Deputy Assistant Political Agents, Káthiáwár, and District Deputy Collectors, *only when their permanent head-quarters are established at the head-quarters of a taluka.*

NOTE to Nos. I and II.—Bills for travelling allowance, other than Permanent Travelling Allowance, must be submitted to the District Treasury Officer before they are presented at a Sub-Treasury.

N.B.—Panch Maháls being without a District Treasury, the officers stationed at Godhra may have their bills cashed at the Sub-Treasury there without endorsement by the



Treasury Officer, Kaira. The words travelling allowance mentioned in the note above include advances drawn under Article 137 (b), C. A. C., in the case of the Godhra Sub-Treasury.

### III.—Discount on the sale of stamps.

Page 198, Article 316-VI—

No. 5.

Add—

“and bills for registration refunds after they are passed by the Inspector-General of Registration.”

VII.—~~Revisions, including~~ orders or descriptive rolls have been transferred by the Collector for payment at the Sub-Treasury.

VIII.—Deposits which have been received at the Sub-Treasury under the orders of the Mámlatdár, and for which a register is kept at the Sub-Treasury, provided that such deposits are not payable also at the Huzúr Treasury.

The Treasury Officer will be responsible for seeing that these conditions are fulfilled.

IX.—Compensation for land paid on receipts in Form C prescribed in Appendix C to the C. A. C., when the compensation is awarded by the Collector or other special officer.

X.—Payments to the following Departments, under the rules quoted against them :—

(a) Forest Department (C. A. C., Chap. 23).

(b) Public Works Department (C. A. C., Chap. 24).

(c) Post Office (C. A. C., Chap. 26).

(d) Telegraph Department (C. A. C., Chap. 27).

(e) Customs and Salt Departments.—The whole or any portion of a letter of credit made available at a Sub-Treasury, as the officer receiving the credit may desire on his giving sufficient notice.

(f) Survey Department.—On receipt of information from the Superintendent of Survey of the sums he will require from the Sub-Treasuries, the Treasury Officer will instruct the Sub-Treasury to disburse those sums, so long as the aggregate amount does not exceed the amount of the letter of credit issued in the Superintendent's favour by the Accountant General. To avoid delay in making the required payments the instructions to the Sub-Treasury should be issued promptly. . . .

XI.—Cheques of Táluka Local Boards and Municipalities banking at Táluka Treasuries.

XII.—Cheques drawn by a Pension Paymaster against a fixed amount, to be communicated by the District Treasury Officer to the Sub-Treasury Officer.

XIII.—Salary, Travelling Allowance, and Contingent Bills of Establishments of the Commissioner in Sind and the Commissioners, N. D., C. D. and S. D.

XIV.—The Mahábaleshvar Sub-Treasury is authorised to cash :—

(a) The salary, establishment, travelling allowance and contingent bills of the officers who go to Mahábaleshvar in connection with the move of Government to that place.

Page 198, Article 316—

Substitute the following for Exception VI:—

VI (a) Refunds of revenue up to Rs. 5.

(b) Refunds of revenue in excess of Rs. 5 and not exceeding Rs. 100 when sanctioned by the Collector—*Vide* G. R., F. D., No. 4281, dated 14th December 1905.

(c) Registration refunds when sanctioned by the Inspector-General of Registration.

No. 156, dated 3rd March 1908.)

*Page 199, Article 316—*

*Add at the end:—*

XX.—The Kolhápur Sub-Treasury is authorised to cash the salary and Establishment Bills of the Political Officers stationed at Kolhápur without the endorsement of the Treasury Officer, Belgaum.

*Add at the end :—*

XXI.—The pay bills of the Local Audit Department of the Accountant General's Office, Bombay, signed by the Senior Auditor of the Circle when they are at the prescribed rates of pay and supported by a last pay certificate from the Huzūr Treasury or Sub-Treasury, and travelling allowance and contingent bills when they have been pre-audited and passed for payment by the Accountant General.

(No. 189, dated 21st June 1909.)

No. 262.

Page 199, Chapter 18, Article 317—

*For the word "sign" in line 7, substitute "initial."*

No. 246.

Page 199.

Cancel exception No. XXII inserted by correction slip No. 226, dated the 20th January 1911.

(No. 246, dated 28th July 1911.)

Page 199, Article 316.

*Substitute* the following for exception No. XVIII as amended by correction slip No. 14, dated the 23rd January 1905.

XVIII. Tagái loans not exceeding Rs. 250 in each case in the Presidency Proper. Also loans sanctioned by Mukhtiárkars in Sind under (1) The Agriculturists' Loans Act XII of 1884, and (2) the Land Improvement Loans Act XIX of 1883 for the clearance of private water-courses up to a limit of Rs. 200 in each case.

(Government Resolution, Financial Department, No. 2147, dated the 29th June 1911. (Ind. No. T.A.M. 957).

(No. 247, dated 9th November 1911.)

(b) Salary bills of the Superintendent of Mahábaleshvar and also of the Chaplain of Sátára, when he is required to reside at Mahábaleshvar.

(c) Cheques of the Military Department.

(d) Bills payable from the Mahábaleshvar Station Fund.

XV.—The pay of peons of the District and Travellers' Bungalows, Sub-jail and Toll and Ferry Establishments (if permanent).

XVI.—Miscellaneous advances when required to make payments on account of contingencies which the balance of permanent advance will not cover, and the nature of which will not admit of delay pending reference to headquarters, such as remittance of treasure from a Sub-Treasury beyond the district. In each such case an explanation would be looked for by the Accountant General in justification of the advance, which should be immediately recouped.

XVII.—Refunds of fines.

XVIII.—Loans up to Rs. 50 under the Agriculturists' Loan Act XII of 1884 when sanctioned by Mámlatdárs.

XIX.—Circle Inspector's bills for recoupment of permanent advance on account of repairs, etc., of boundary marks.

317. When a bill is paid direct from a Sub-Treasury, the order for payment must be filled in there, and signed by the officer in charge of the Sub-Treasury whose designation, with the name of the Sub-Treasury, should be entered below his signature. Head Kárkúns of talukas may sign pay bills in the absence of Mámlatdárs (G. R., F. D., No. 2589, dated 26th August 1886). The bill should also be stamped 'paid' at the Sub-Treasury. The District Treasury Officer should sign all such bills, when they are incorporated in the Huzúr Treasury Accounts, in token of his having examined and approved of them.

318. The exceptions mentioned in Article 316 are to be regarded as permissive only; that is the Collector is not obliged to allow all the exceptions referred to. He may, if he should consider it necessary, direct that the bills of any class should be submitted for examination by the Treasury Officer, before payment at the Sub-Treasury.

### Salt and Customs Department.

319. In the Salt and Customs Department, subordinate accounting Officers make payments without a previous endorsement by the Chief Account Officer. Bills requiring countersignature should not, however, be paid without such countersignature.

### Accountant's Balance Sheet.

320. This account is prepared in Form No. 37 of the C. A. C. and the mode of using it is clearly prescribed in Article 323, C. A. C. It shows—

- (1) District Opening Balance of the previous day.
- (2) Receipts of the day.
- (3) Total.
- (4) Disbursements of the day.
- (5) District Closing Balance.

(1) is taken from the return of the previous day, (2) and (4) are the "daily totals" of the Accountant's Cash Book, (3) and (5) are deduced from the above figures. The items *not* connected with the Head-quarters ("Huzúr") Treasury, *i. e.*, the closing Cash Balance of each Sub-Treasury and remittances in transit within the District are then deducted, and Head-quarters ("Huzur") Balance arrived at; if this agrees with the Treasurer's Balance Sheet (C. A. C. Form No. 38) the accounts are proved and nothing more is required. Remittances from one part of the district to another do not appear in the accounts—*vide* C. A. C., Article 321, but are entered in this Balance Sheet when despatched, and brought forward in it from day to day until acknowledged, when they are struck out, a note being made of the date of acknowledgment.

321. It sometimes happens that a remittance is credited in the Treasurer's Cash Book at the Head-quarters before the Sub-Treasury daily sheet of containing the debit is incorporated in the accounts. In this and similar cases the entries should be in accordance with the facts, the "Sub-Treasury Balance" should be shown as in the last daily sheet incorporated, and the remittance received should appear as a *minus* quantity in its appropriate place (Cash Remittances within the district) and be brought forward from day to day until the daily sheet in which the debit appears is incorporated, when it should be struck out with an appropriate note.

322. Another not infrequent cause of confusion is the despatch of a remittance from a Sub-Treasury to the Head-quarters of another district, or to the Presidency during the last few days of the month. In such a case the remittance should be specially reported by the Sub-Treasury Officer and should be at once charged off in the Accountant's Cash Book and dealt with in the "Accountant's Balance Sheet" in the manner directed above in Article 321.

### Correction of Errors in the Public Accounts.

323. At inspections of Treasuries, it has been noticed that the Treasury records are often disfigured by alterations made with a view to correct errors, which are much more numerous than they would be if the Sub-Treasury (Táluka) daily sheets were correctly rendered to the District Treasury and correctly posted there. Attention to the following instructions will prevent disfigurement of the records, when errors occur and are corrected.

#### *Errors in Subsidiary Registers within the Month.*

Corrections in a subsidiary register should never be made by *altering* the erroneous entry, but by a correcting entry made at the time the error is discovered; for example, supposing that a mistake has been made in the register of Karáchi Village Officers' Cess Fund, by posting on 12th April, say Rs. 50 in the column "one-anna cess on Government lands" instead of in that of the "Karáchi Local Funds," and that the error was discovered on 20th April, all that is necessary is a corrective entry as shown below:

Date of Receipt.	No. of Chalan.	Date of Sub-Treasury Returns.	Name of Treasury.	Karáchi Local Fund.	KARÁCHI VILLAGE OFFICERS CESS FUND.				Daily Total to Cash Book.
					One-anna Cess on Government Lands.	Cess on alienated Lands.	Other Items.	Total.	
April 12th...	...	10th	Kotri—	80	A 50	4	3	57	137
„ 20th...	...	.....	Error of 12th corrected.	50	A—50	...	...	...	...



Should the error made affect two registers—for example, should an item of Excise Revenue be credited to Land Revenue,—the correction will be made in the same way, the additions and deductions being made to or from the total of the month; under this arrangement the “daily totals” carried into the Cash Book will never be altered.

*Errors not Discovered within the Month.*

324. When a mistake is discovered after the accounts of a month have been rendered to the Accountant General, a prompt report of each error, however small the amount may be should be, made in the following form:—

FROM

THE COLLECTOR OF \_\_\_\_\_

TO

THE ACCOUNTANT GENERAL,  
BOMBAY.

\_\_\_\_\_  
Collector's Office,

190 .

*Sanction is requested to the correction of the following items which have been erroneously taken to the heads noted against them.*

Month of Error.	Head to which erroneously taken.	Amount in which included.	Correct Head of Account.	Amount to be transferred.			Remarks.

This form will be retained in the Accountant General's office and instructions will be issued by letter; when instructions are received they should be at once acted on; if permission is given to correct a subsidiary register, the correction should be made by an entry after the monthly total of the account indicated by the Accountant General's office; thus if an error is made in the accounts for April and the Treasury is informed that it has been amended in the accounts for June, the corrective entry should be made after the monthly total for June, a note in red ink being neatly made against the erroneous entry of April explaining what has been done.

In other words, a mistake made and not amended within the month cannot be altered, but an amending entry can be made in a later month, so that the progressive total at the end of the year will be correct.

ERRORS WHICH MAY BE CORRECTED WITHOUT PREVIOUS PERMISSION  
FROM THE ACCOUNTANT GENERAL.

325. The following classes of mistakes may as a rule be amended at the Treasury without reference to the Accountant General.

(1) Erroneous credits to Deposits.

(2) Erroneous debits or credits to a Local Fund.

In case (1) the deposit may be "paid by transfer" to the proper head on a voucher signed by the Treasury Officer. In case (2) the error may be adjusted by transfer; but if an Incorporated Local Fund is affected, the correction should be made *by deduction* as per example given in Article 323 or 235 of this Manual, whichever is most suitable to the case under disposal.

#### ADJUSTMENT OF ERRORS WITHIN THE YEAR.

**326.** It is important that all errors should be adjusted as soon as possible, and within the Revenue and Official year to which they relate. Errors in Revenue credits in April, May, June or July must, if they are to be corrected within the Revenue year (*i.e.*, in the accounts for July and preceding months), be reported so as to reach the Accountant General not later than the 15th August; otherwise the correction will be made in the accounts for August or later months, and there will be a discrepancy between the Financial and Revenue Accounts in two Revenue years.

**327.** The Transfer Books of the Accountant General's office for March are however held open at the end of the Financial year, and adjustments can be made in them up to about the 10th July. After that date no error in the accounts of the past year can be adjusted without a reference to the Comptroller General, and such references are only made when the error is important.

#### CORRECTION OF ERRORS IN THE LOCAL FUND CASH ACCOUNT.

**328.** Correction of errors in the Local Fund Cash Account (Article 244) should be reported in accordance with Article 324, unless they involve transfers to or from some other service, when they will be adjusted at the Treasury in accordance with Article 325. Cases of doubt should always be reported to the Accountant General.

**329.** Treasury Officers should send to the Examiner, Public Works Accounts, Bombay, for information, a copy of all applications sent to the Accountant General for sanction to corrections in the Public Works Schedules.

#### Returns to Accountant General.

**330.** The following classification should be observed in entering the items of Revenue in the columns "Civil Revenue" and "Other Receipts" of the Cash Account:—

Civil Revenue.	Other Receipts.
<ol style="list-style-type: none"> <li>1. Telegraph Receipts.</li> <li>2. Marine do.</li> <li>3. Forest do.</li> <li>4. Opium do.</li> <li>5. Customs do.</li> <li>6. Stamps do.</li> <li>7. Salt do.</li> <li>8. Incorporated Local Funds Receipts.</li> <li>9. Cash Recoveries.</li> <li>10. Subscriptions to Military Fund.</li> </ol>	<ol style="list-style-type: none"> <li>1. Military Receipts.</li> <li>2. Public Works Department Receipts.</li> <li>3. Post Office Receipts.</li> <li>4. Guaranteed Railway Receipts.</li> <li>5. Excluded Local Funds Receipts.</li> <li>6. Imperial Loans.</li> <li>7. Provincial Loans.</li> <li>8. Municipal Funds.</li> <li>9. Deposits.</li> <li>10. Bills issued on other Treasuries.</li> <li>11. Advances.</li> </ol>

No. 57.

*Page 203, Article 331—*

Add the following to the first line of the note at foot:—

“And those made under Article 233.”

(No. 57, dated 25-5-06.)

Civil Revenue.	Other Receipts.
11. Bengal, Bombay and Madras Civil Funds.	12. Remittances from other Treasuries.
12. Convict charges at Port Blair.	13. Indian Service Family Pension Fund.
13. Cess on land.	14. Bombay Uncovenanted Service Family Pension Fund.
14. Ferry Tolls.	15. Local deficits.
15. Cattle-pound Receipts.	16. Indian Service Family Cheques issued.
16. Clothing Recoveries.	17. Accounts Current with Native States.
17. Foreign Service Recoveries.	18. Grave and Cemetery Fees.
18. Steam Boiler Inspection Fees.	19. Road-side trees.
19. Trigonometrical Survey.	20. Renewal fees on Government Promissory Notes.
20. Revenue Survey.	21. Stock Account (Excise Opium).
21. Meteorological Survey.	
22. Premia on Bills and Remittance Transfer Receipts.	

The Cash Accounts and the second Lists of Payments (with vouchers and schedules complete), for the months of November and February, should be transmitted to the Accountant General, on the last working days of the months, and those for the month of December, on the 2nd of January at the latest.

### Abstract Account.

331. The most important point of this return is to observe the distinction between "Civil Revenue and Expenditure" and "Debt and Remittance;" this is very clearly explained in Note 1 (g) of Article 328, C. A. C.

Forest Remittances, Cash Recoveries, and Incorporated Local Fund receipts which in the Treasury Accounts are classed as "Debt and Remittance" should, for the purposes of this return, be regarded as "Revenue," while Salt and Forest Department Cheques, Interest on Government Paper (but not cheques against Trust Interest Account), Survey Department payment (India), Incorporated Local Fund payments,\* and all Public Works Departments payments *not included* in the Public Works Registers should be regarded as "Expenditure."

Pension payments nearly all come under the column Expenditure, the exceptions are those debitable to Mysore, Kolhapur and other States.

332. The Treasury Abstract Account required by Article 328, Chapter 18, of the C. A. C., should, for February only, show the following details. It should be despatched so as to reach the office of the Accountant General on the 4th March. If it cannot reach on that date the figures should be telegraphed in thousands in the following order. If there are no transactions the word *nil* should be entered in the proper place in the order in which the

\* The actual payments only, the adjustment made at the end of the month under Article 230, should be shown under "Civil Debt and Remittance."

transactions are to be reported. The number of heads of revenue and expenditure need not be entered in the telegram :—

No. 16.

2. Opium.
3. Salt.
4. Stamp.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Registration.
10. Tributes from Native States.
11. Other heads of Civil Revenue.
12. Civil debt and remittance.
13. Post Office.
14. Forest and Marine.
15. Military Department.
16. Public Works Department.
17. Guaranteed Railways.
18. Telegraph.
19. Opening balance.
20. Total.

- Interest (13).
22. Opium expenditure.
23. Famine Relief Charges.
24. Other Civil expenditure.
25. Civil debt and remittance.
26. Post Office.
27. Forest and Marine.
28. Military Department.
29. Public Works Department.
30. Guaranteed Railways.
31. Telegraph.
32. Closing balance.
33. Total.

(a) Under charges Interest (13) should be included payment on account of interest on Government Promissory Notes.

These instructions should be followed every year in future in regard to the Abstract Account for February.

The Abstract Account for December should also be sent to the Accountant General not later than the 2nd of January, and special steps should be taken for its transmission punctually on that date every year.

### Miscellaneous.

333. Conveyance charges to clerks or others ordered to attend at office or elsewhere, out of office-hours, are inadmissible against the State, as "the obligation to incur expenses of this kind must be considered as one of the ordinary incidents of the Government service, and that special compensation for them from public funds is not requisite." (G. I., F. and C. D., No. 1274, dated 23rd June 1881, embodied in Government Resolution, Judicial Department, No. 4358, dated 8th July 1881).

334. No public officer who is supplied with funds from the public Treasury, or who in the exercise of his duty receives money on the part of Government, either in deposit or as revenue, shall open an account with a Bank in respect of such funds or money without the previous consent of the officer to whose audit he is subject. (G. I., F. and C. D., No. 3727, dated 21st October 1881).

335. Receipts of payees for sums paid on Telegraphic orders issued in lieu of a supply bill should be stamped, whether the receipt be taken on the back of the telegram or on a separate form.

Substitute the following for the heads of revenue and expenditure:—

*Receipts.*

1. Land Revenue.
2. Opium.
3. Northern India Salt Department.
- 3a. Salt, local manufacture.
- 3b. Sea-borne Salt.
4. Stamps.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Registration.
10. Tributes from Native States.
11. Forest and Marine.
12. Other heads of Civil Revenue.
13. Civil Debt and Remittance.
14. Post Office.
15. Military Department.
16. Public Works Department.
17. Guaranteed Railways.
18. Telegraph.
19. Opening balance.

---

20. Total.

*Charges.*

21. Interest (13) (Payment of interest on Government Promissory Notes).
22. Opium Expenditure.
23. Forest and Marine.
24. Famine Relief Charges.
25. Other Heads of Civil Expenditure.
26. Civil Debt and Remittance.
27. Post Office.
28. Military Department.
29. Public Works Department.
30. Guaranteed Railways.
31. Telegraph.
32. Closing balance.

---

33. Total.

*Substitute the following for the heads of revenue and expenditure :—*

*Receipts.*

1. Land Revenue.
2. Opium.
3. Northern India Salt Department.
- 3-A. Salt—Local manufacture.
- 3-B. Sea borne salt.
4. Stamps.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Forest.
10. Registration.
11. Tributes from Native States.
12. Other heads of Civil Revenue.
13. Public Works Ordinary Receipts.
14. Deposits of District Funds.
15. Loans by Government.
16. Other Civil Debt and Remittance.
17. Post Office.
18. Telegraph.
19. Marine.
20. Military Works.
21. Military.
22. Railways.
23. Opening balance.
24. Total.

*Outgoings.*

25. Interest (13) payment of interest on Government Promissory Notes.
26. Opium expenditure.
27. Forest.
28. Famine Relief Charges.
29. Other heads of Civil Expenditure.
30. Public Works Ordinary Issues.
31. Deposits of District Funds.
32. Loans by Government.
33. Other Civil Debt and Remittance.
34. Post Office.
35. Telegraph.
36. Marine.
37. Military Works.
38. Military.
39. Railways.
40. Closing balance.
41. Total.

Page 204, Article 332—

Substitute the following for the heads of revenue and expenditure:—

*Receipts.*

1. Land Revenue.
2. Opium.
3. Northern India Salt Department.
- 3a. Salt, local manufacture.
- 3b. Sea-borne Salt.
4. Stamps.
5. Excise.
6. Provincial Rates.
7. Customs.
8. Assessed Taxes.
9. Forest.
10. Registration.
11. Tributes from Native States.
12. Other heads of Civil Revenue.
13. Civil Debt and Remittance.
14. Post Office.
15. Marine.
16. Military Department.
17. Public Works Department.
18. Guaranteed Railways.
19. Telegraph.
20. Opening balance.
- 
21. Total.

*Outgoings.*

22. Interest (13) (Payment of interest on Government Promissory Notes.)
23. Opium Expenditure.
24. Forest.
25. Famine Relief Charges.
26. Other heads of Civil Expenditure.
- 27. • Civil Debt and Remittance.
28. Post Office.
29. Marine.
30. Military Department.
31. • Public Works Department.
32. Guaranteed Railways.
33. Telegraph.
34. Closing balance.
- 
35. Total.
-



## Chapter 19.—Pension Payments.

(C. A. C., Articles 342—350A.)

Notes regarding the Identification and Payment of Pensioners ... ..	336	Payment of Military Pensioners at Treasuries ... ..	342
Regarding Arrear Payments ... ..	338	Payment by Civil and Staff Officers... ..	344
Annual Statement of Lapses of Pensions and Cash Allowances and of New Pensions and Cash Allowances ... ..	341	Supply of a Blank Form of Pension Bill to Military Pensioners ... ..	345

### Notes regarding the Identification and Payment of Pensioners.

**336.** Payment of pensions is made only upon Pension Payment Orders issued by the Accountant General. [C. A. C., Chapter 19, Article 342.] Gratuities are paid only on authority received from the Accountant General. [C. A. C., Chapter 19, Article 349.]

The vouchers must be the receipt of the person legally entitled to the gratuity, not that of the Head of office or department in which he formerly served. On appearance of a pensioner claiming pension, his personal marks should be checked by, and the signature to the receipt compared with, the original Pay order. [C. A. C., Chapter 19, Article 344.]

**337.** Payment shall be made only to the pensioner in person with the following exceptions:—

(a) To persons specially exempted by the Local Government. [Article 945, C. S. R.]

(b) To persons unable to appear on account of bodily illness or infirmity. [Article 945, C. S. R.]

Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible officer of Government or other well-known and trustworthy person.

(c) To females unaccustomed to appear in public.

Payment in such cases is made on production of a Life Certificate signed by two or more persons of respectability in the town, village, or pargana, or by two or more responsible officers of Government. [Articles 945, C. S. R., and C. A. C., Chapter 19, Article 345.]

(d) To any person sending a Life Certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who before retirement exercised the powers of a Magistrate. [Article 946, C. S. R.]

*Note 1.*—In these cases the Disbursing Officer must take precautions to prevent imposition, and must, before the first payment in each year, require proof not only of the existence of the pensioner, but also, if the pensioner is a male and has not been exempted from personal appearance by the Local Government, of his inability to attend in person to receive payment. [Article 947, C. S. R.]

*Note 2.*—When sanction is given for the non-appearance of a male pensioner, a note will be made on the Pension Payment Order of this sanction and of the form in which proof was given at the beginning of the year of the pensioner's continued existence: e.g., "Pensioner visited the Collector on \_\_\_\_\_;" and the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note. [C. A. C., Chapter 19, Article 342 (1).]

*Note 3.*—Life-certificates are required in all cases with every pension bill which is not personally presented, with the exception of cases referred to in note 11 below.

*Note 4.*—A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at a Public Office. [Article 947 (b) (2), C. S. R.]

*Note 5.*—A pensioner drawing pension in India is required to append to his bills a certificate as follows:—

"I declare that I have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due."

In the case of a pensioner permitted to draw pension after re-employment, this certificate should be modified according to the facts. [Article 953 (b), C. S. R.]

*Note 6.*—Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened. [C. A. C., Chapter 19, Article 346 (3).]

A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension for December and June:—

"I hereby declare that I am not married and that I have not been married during the past half-year.

Widow	...	...	} of the late
Daughter	...	...	

"We certify to the best of our knowledge and belief that the above declaration is correct."

(To be signed by two responsible officers or well-known persons.) [C. A. C., Chapter 19, Article 346 (4).]

*Note 7.*—The disbursing officer is personally responsible for any payment wrongly made. In case of doubt he should consult the Accountant General. [Article 947 (b) (2), C. S. R.]

*Note 8.*—In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference. [C. A. C., Chapter 19, Article 346 (2).]

*Note 9.*—If the disbursing officer entertains any doubt as to the identity of a police pensioner, he may require the local Inspector of Police to identify the pensioner. The Inspector would then be responsible for the correct identification of the pensioner. [Article 948, C. S. R.]

*Note 10.*—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit. [C. A. C., Chapter 15, Article 247 (a) (2).]

*Note 11.*—A pensioner not resident in India may draw his pension at any Treasury in India though a duly authorized Agent, who must either produce a Life Certificate signed by a Magistrate, a Notary, a Banker, or a Minister of Religion, on each occasion, or execute a bond to refund overpayments and must produce a Life Certificate at least once a year. The pension of such an officer should not be paid on account of more than a year after the date of the Life Certificate last received. [Article 949 (a) and (b), C. S. R.]

## Regarding Arrear Payments.

### *Service Pensions.*

338. I. A pension should, under no circumstances, be paid for the first time in arrears for more than six months from the date of the order sanctioning it, without special orders of the Local Government. [Article 943 (3), C. S. R.]

The power of sanctioning the payment for the first time of pensions in arrears for more than six months has been delegated by Government to the Divisional Commissioners, the Commissioner in Sind, and the Inspector-General of Police, in cases where the grant of such pensions has been sanctioned by these Officers under the provisions of Articles 919 and 921 of the Civil Service Regulations (Government Resolution, Financial Department, No. 1902, dated the 5th June 1895), (No. 109, dated 15th July 1901.)

II. If a pension remains undrawn for more than six months, the Pension Payment Order must be returned to the Accountant General, and the pension ceases to be payable. If the pensioner afterwards appears, the disbursing officer may reclaim the Pension Payment Order and renew his payments; but the arrears cannot be paid without the orders of the Accountant General. [Articles 956 and 957, C. S. R.]

III. On the death of a pensioner payment of any arrears actually due may be made to his legal heirs, provided that they apply within six months from his death; it cannot be paid thereafter without the sanction of the Local Government. [Article 959 (a).]

339. Whenever doubt exists in regard to a Life Certificate submitted under Article 949 of the Civil Service Regulations by a pensioner residing out of India and drawing pension in India, the Treasury Officer is justified in asking the pensioner to furnish such evidence as will satisfy him that the signature to the Certificate is authentic.

In such cases it would be well to ascertain, if possible, why the pension is drawn in India. [G.I., F. D., No. 521, dated 31st January 1888.]

### *Political Pensions.*

340. Rules for the payment of Political pensions in arrears will be found at page 1022 of the *Bombay Government Gazette* dated 25th December 1879. The Treasury Officer should be careful to make percentage deductions in cases where the rules require them.

## Annual Statements of Lapses of Pensions and Cash Allowances and of New Pensions and Cash Allowances.

341. The Annual Statements of Lapses of Pensions and Cash Allowances and of New Pensions and allowances, should show the Imperial charges separately. The forms for these statements can be obtained on indent from the Superintendent, Government Central Press, Bombay.

## Payment of Military Pensioners at Treasuries.

342. A copy of Circular No. 158, dated 12th June 1890, issued by the Controller of Military Accounts with the several forms referred to therein, has

been forwarded to Treasury Officers, and arrangements should be made for the payment of Military pensioners in the manner detailed in the Circular. Special care should be taken to treat the pensioners with all possible consideration, as old soldiers, some of them of rank. Treasury Officers will doubtless issue instructions, which will secure this result, and will also prevent the occurrence, when the pensioners present themselves for payment, of any delays or difficulties, such as requiring the pensioners to go to different parts of the Treasury building during the process of obtaining payment.

343. Monthly pensioners should be paid on the dates on which they apply for payment. Quarterly pensioners should be paid on a day previously arranged on which they are to appear. This date should, however, be fixed with due reference to the convenience of the pensioners, and if any pensioner appears on a different day from that fixed, payment should not on that account be refused. It will be noticed that in the case of the Native Army pensioners and pensioned regimental followers, etc., referred to in paragraphs 14 and 17 of the Controller's Circular, no forms of bills have been prescribed. In these cases the amounts when paid should be entered in the schedules of payment forms, M. A. F. Nos. 418 and 421. The acquittances of all the pensioners should be taken in the column headed "Pensioners' Acquittances for sums received, etc." Receipts for pensions of non-commissioned officers and soldiers of His Majesty's Army or Indian Army are exempt from stamp duty.

344. To secure uniformity of practice in regard to the payment by Civil officers of pensions to Military pensioners at the Treasuries in the Bombay Presidency, the procedure laid down in paragraphs 74 to 80 of Circular No. 29, dated 20th March 1884, of the Military Account Department (copy of which is printed below), should be strictly observed.

Special attention is invited to paragraph 78, the instructions in which should be most carefully followed. In no case should these unpaid balances be remitted by means of R. T. Receipts to the Paymaster.

Any pensioners who fail to present themselves by the end of the month in which the acquittance roll and cheque are received from the Military Paymaster, will have to wait for their stipends until the next quarterly payments become due.

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*Extract from Circular No. 29, dated 20th March 1884, of the  
Military Account Department..*

#### Payments by Civil and Staff Officers.

74. When from any cause, such as during the monsoon, payment of pensions cannot be conducted by the Pension Paymaster, it will be arranged through the Civil or Staff Military Officers of Government in the following manner.

75. On the first working day of the months of January, April, July and October, the Paymaster will despatch to the Civil or other officer an acquittance roll in duplicate (Bombay Form A 429) containing the register number, name, and rate of pension to which each pensioner is entitled, and a cheque for the total amount of pensions to be paid (*see* paragraph 79).

76. With their remittances, Paymasters will send to the Civil or other officers the extracts from cheque registers and parchment certificates for new pensioners. The officers will make any necessary corrections in these extracts—*vide* paragraph 71,\* and in such cases return them to the Paymaster to enable him to correct his register therefrom, after which they will be returned for record in the Civil or Staff office.

77. The Military, Treasury, or Civil Officer on receipt of the roll and cheque will disburse the amount to the pensioners, as they present themselves, requiring each individual to sign his name, or attach his mark, to the acquittance roll; stamped receipts are required for each monthly payment over Rs. 20 in value. One copy of the roll when completed will be returned to the Paymaster.

78. Should the whole amount received by the officer not have been disbursed by the last day of the month, in which he receives the cheque, he will on that day transfer any unpaid balance to the Treasury, and return one copy of the roll (Bombay Form A 249) to the Paymaster, accompanied by the Treasury receipt.

79. The paying officer is held responsible that no payment is made to a pensioner except on the personal presentation of the prescribed parchment certificate, and he is bound to complete the certificate at foot of each form of acquittance roll, before sending it to the Paymaster. The rules regarding the identification of pensioners by Paymasters before paying them are equally applicable to all officers making such payments.

80. New pensioners when appearing before paying officers for the first time will make over to them the last-pay or other certificates received from their commanding officers; these will at once be forwarded to the Pension Paymaster.

#### Supply of a Blank Form of Pension Bill to Military Pensioners.

345. Under instructions from the Comptroller General, Calcutta, a Military pensioner should, when paid from the Treasury, be supplied with a blank form of pension bill to be used for the next claim.

The necessary form will be supplied by the Controller of Military Accounts on application.

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\*Paragraph 71.—On a pensioner appearing before the paying officer for the first time to draw his stipend, the description recorded in the register will be carefully compared with the person of the claimant, and the officer will enter, in the column of remarks, any further information which may come under his observation, satisfying himself at the same time that the other entries as regards the pensioner's residence, next of kin, etc., are correct. Especially should the particulars in the column "description" and "indelible marks" be so corrected or added to if possible. The parchment certificate will then be delivered to the pensioner, who will have explained to him his registered number on the pension establishment; he should also be informed of the date on which he is next to present himself for payment.

## Chapter 20.—Deposits.

(See Chapter 15 )

Chapter 21.—Bills.

(*Nil.*)

## Chapter 22.—Imperial Departments.

All Bills of the Météorological Department to be Countersigned by the Reporter, or the Officer Superintending the Observatories before Payment.

(C. A. C., Article 426.)

346. Treasury Officers should refuse payment of any bills preferred by Observers of the Meteorological Department, whether for their own pay, or that of their establishments, or for contingencies, unless these bills are countersigned by the Reporter, or the Officer Superintending the Observatories.



*Insert* the following as a new article :—

347-A.—If any portion of the cash remitted by a Forest Officer is spurious or light or otherwise not receivable at full value, the officer tendering the remittance should be asked to make it good at once ; if he cannot do this the amount of the chalan should be credited in full and the deficiency debited to the remitting officer by a distinct entry in the Cash Book and shown in the unclassified portion of the cash account, to be debited in the Accountant General's Office under "Advances recoverable", "Miscellaneous Advances." He must make the amount good not later than the next remittance of revenue to the Treasury.

This article applies to those cases only in which Forest Officers remit revenue *direct* into the Treasury and not when contractors pay in on behalf of that Department.

## Chapter 23.—Forest Department.

(C. A. C., Articles 440—448-A.)

Receipts ... ..	347	Closing of the accounts of	
Payments ... ..	349	Officers subordinate to the	
Authority for receiving Forest		Divisional Forest Officer ...	358
Revenue ... ..	351	Public Works Department	
Forest Settlement Officers ...	352	Expenditure on Forest Build-	
Miscellaneous ... ..	354	ings ... ..	359
Clothing Charges of the Forest		Supplementary Accounts to be	
Department ... ..	356	rendered by Forest Officers	
		for March in each year ... ..	360

## Receipts.

347. All sums received on account of the Forest Department should be credited in the subsidiary register of receipt which will be filled up as per example given below :

From whom received.	Particulars.	Amount.	Daily Total.
		Rs.   a.   p.	Rs.   a.   p.
Mahomed Ali ... ..	North Division of Kánara		
	Chálan ... ..	101   0   0	
Mr. James Greaves ...	Belgaum Division Chalan	12,080   0   0	
			12,181   0   0

A copy of this register should be sent as a Schedule to the Cash Account in which the total will appear as "Forest Cash Remittances."

It will be noticed that each item of receipt is required to be detailed, in order that the Accountant General's office may be able to identify the credits with the vouchers received in support of the debit in the Forest Departmental Accounts.

Treasury Officers have no right to intercept remittances of the Forest Department on the ground that the receipt pertains to some other head of account, but must credit all remittances received in the register referred to above.

348. Any sums received in the Forest Department on account of "Land Revenue" or "Provincial Rates" are credited in the Forest Accounts to "Deposits" and remitted to the Collector by a cheque at convenient intervals (*i.e.*, not less often than once a month). When this cheque is received it should be promptly paid by transfer credit to the Revenue heads concerned.

## Payments.

349. All Forest expenditure, except land compensation and a few cases of leave allowances of Forest Officers (*vide* C. A. C., Chapter 23, Articles 445), will be drawn from the Treasury on cheques, and all disbursements (including

land compensation and leave allowance payments) should be shown in the register as follows :

To whom paid, etc.	Particulars.	Amount.		Daily Total.	
		Rs.	a. p.	Rs.	a. p.
North Division of Kánara ...	Cheque No. 42, dated 10th April 1903 ... ..	200	0 0		
Central do. ...	Cheque No. 12, dated 8th April 1903 ... ..	1,080	0 0		
South do. ...	Cheque No. 21, dated 12th April 1903 ... ..	42	0 0		
Conservator, Southern Circle	Cheque No. 1, dated 1st April 1903 ... ..	1,500	0 0	1,322	0 0

No detail of cheques is needed, it will be seen, except the name of the Forest Division and the number, date and amount of the cheque. Cheques must always be charged in full, whether paid in cash or by transfer. A copy of the register will be sent as a schedule to the list of payments, the cheques accompanying it as vouchers.

350. Payments for "Cost of Land" are regulated by C. A. C., Article 102, and Appendix C. If the payment is made from the Treasury Balance, the voucher (*i. e.*, the Chief Revenue Officer's or Judge's award with payee's receipts or Treasury Officer's certificate) should be sent by the first post to the Divisional Forest Officer, in order that he may include it in his accounts for the month in which he is debited by the Treasury. If a special Officer makes the payment, his cheque alone will appear in the Treasury Accounts, while he will render his accounts and vouchers to the Divisional Forest Officer.

### Authority for receiving Forest Revenue.

351. Unless some previous general or special authority has been given by the Forest Officer, revenue will always be accompanied by the prescribed *chalan in duplicate*; these should not be accepted unless presented by or countersigned by a Forest Officer or Civil Officer authorised to collect Forest Revenue. As a rule Forest Officers will not receive Forest Revenue, but will countersign a *chalan* in duplicate and send it to the treasury by the person who has to pay the revenue; to this person the Treasury Receipt (*duplicate chalan*) will be given, and he will be left to take it back to the Forest Officer, who will then deal with it in accordance with paragraph 182 of the Forest Code, 5th Edition.

The above arrangement does not justify a Treasury Officer in refusing to receive a remittance in cash from a Forest Officer or in interfering in a matter which relates entirely to the work of the Forest Department.

### Forest Settlement Officers.

352. The Establishment and other Forest bills of these officers will be paid by the Forest Divisional Officer by means of a cheque drawn on the most convenient Treasury. Such advances as may be necessary will also be made by the Forest Divisional Officer, to whom accounts of such advances should be rendered monthly to enable him to make the necessary adjustments in his accounts.

353. The salary of a Forest Settlement Officer is not a Forest charge at present, and should continue to be drawn from the Treasury as a Land Revenue (Gazetted Officer's) charge, like the pay of any other Assistant Collector.

### Miscellaneous.

354. No returns whatever need be sent by the Treasury to the Forest Department; the comparison between Treasury and Forest Account figures rests entirely with the Accountant General.

355. Expenses incurred by Forest Officers in feeding and sending for trial before a Magistrate persons arrested under Section 63 of the Forest Act, No. VII of 1878, should be adjusted as charges of the trying Magistrate. These charges should be disbursed by the Forest Officers and recouped by bills preferred on the District Magistrate, who will include them in his contingent bill in the same way as charges incurred by Police Officers.

Feeding and sending persons for trial before a Magistrate.

### Clothing Charges of the Forest Department.

356. As ordered in Government Resolution, Financial Department, No. 1837, dated 16th July 1887, the accounts and estimates will record the net cost to Government for clothing charges of the Subordinate protective establishments.

The net charge for clothing has been fixed by Government, so as not to exceed Rs. 5 per man per annum for a series of 7 years. In preparing the estimates, therefore, provision will be made for the gross expenditure *minus* the estimated recoveries in the year. Thus Divisional Forest Officers will be entitled to spend the budget allotment *plus* the recoveries during the year.

Recoveries will be made from every man at the rates laid down in Government Resolution, Revenue Department, No. 6729, dated 25th September 1902, the necessary deductions being made on the pay bills as hitherto. The amounts recovered during the month will be shown as a distinct entry on the Debtor side of the Cash Account under "Recoveries of Service Payments, Clothing Receipts." These receipts will be adjusted monthly by the Accountant General, by deduction from expenditure under A IX b.

357. The expenditure on clothing will be vouched for in Form No. 27 of the Forest Code, and debited to A IX b. As Divisional Forest Officers will be entitled to spend the budget grant *plus* the receipts of the year, a memorandum in the following form, showing the state of the grant, should be attached to each bill:—

Voucher No. of June 19. .		Rs.
Balance as per Voucher No. 18 of April 19 . . .	...	500
Receipts in May—vide Item No. 15 . . .	...	50
Do. in June—vide Item No. 10 . . .	...	50
	Total	600
Deduct amount of this Bill . . .	...	200
Balance available . . .	...	400

### Closing of the accounts of Officers subordinate to the Divisional Forest Officer.

358. The accounts of Range Forest Officers and other disbursers, who render their accounts to Divisional Forest Officers, should be closed on the 23rd February, 31st March, and the 25th of the remaining months. And the accounts rendered to Divisional Forest Officers on those dates.

As it is absolutely necessary that the Divisional Accounts for February and November should be despatched to the Accountant General's office earlier than usual and punctually on the last day of each of those months, the accounts of subordinate disbursing officers may, if a later date preclude a prompt submission of the accounts, be closed on the 18th February and 20th November, but this concession should be availed of only when absolutely necessary.

### Public Works Department Expenditure on Forest Buildings.

359 A copy of a Resolution of the Government of India in the Department of Finance and Commerce, intimating that from the commencement of 1884-85 the Forest Department is not to provide funds for forest public works carried out by the agency of the Public Works Department is printed below :—

No adjustments with the Public Works Department as a *Supplying* Department under rule 187 of the Forest Code, 5th Edition, should therefore be made. If any requests for such adjustments are received they should be referred to the Accountant General for orders. The present order of the Government of India does not of course interfere in any way with revenue derived from sales to the Public Works Department :—

*Copy of Government of India's Resolution in the Department of Finance and Commerce, No. 1040, dated 17th May 1884.*

The Governor General in Council observes that at present buildings and communications required by the Forest Department are provided for in the Budget Estimate of the Forest Department. When Forest public works are executed by the Forest Officers themselves, their cost is defrayed from the Forest Budget grant ; and when Forest public works are carried out by the agency of the Public Works Department, the money is, in some cases at least, paid by the Forest Department to the Public Works Department, and is treated as a contribution in the accounts of the Public Works Department.

2. The general rule, however, is that all expenditure incurred by the Public Works Department shall appear in the public accounts under the head of Public Works, and not under the head of the department which benefits by the works. His Excellency in Council accordingly directs that, if the Forest Department is anywhere made an exception to this general rule in respect of its public works charges, such exception shall cease, as it is opposed to the whole principle of the construction of the public accounts. All buildings and works to be executed by the Forest staff without the assistance of the Public Works Department will, however, continue to be provided for in the estimates of the Forest Department.

### Supplementary Accounts to be rendered by Forest Officers for March in each year.

360. In addition to the ordinary Forest Cash Account for March, a supplementary cash account for that month, comprising the adjustment of

*Page 217, Article 361, Clause 4—*

Substitute “ Form 34 ” for “ Form 31 ” in the 1st line of clause 4 of this article.

(No. 61, dated 19-6-06.)

Revenue paid into the Treasury before the 1st April, but omitted from the cash accounts for March and previous months for want of information or other cause, is also required.—See Government Resolution, Revenue Department, No. 2330, dated 18th March 1884.

To make the matter quite clear, para. 215 of the Forest Code as amended (with approval of Government) by para. 11 of the Accountant General's letter No. <sup>T. A. D.</sup><sub>21955</sub>, dated 8th March 1884, is reprinted below :

Officers and Subordinates who do not submit their accounts to the Accountant General will on the 23rd February, 31st March and 25th of the remaining months of the year close their cash books and send a copy with the original vouchers and such other accounts as may be prescribed, to the officer in charge of the Division in which they are serving. During the month of April, such officers will maintain two Cash Books, one for the current receipts and *all* expenditure of those months, and the other for the Revenue of the official year which has just closed. The latter will be termed the Supplementary Cash Book for March and will be most strictly confined to—

(1) Debits to "Cash Remittances to Treasuries" vouched by chalans dated 31st March or earlier.

(2) Credits for Revenue.

Being composed entirely of book adjustments, this Supplementary Cash Book will have no "balance;" it will be closed on the same dates as the Cash Book for April and be sent with it to the Divisional Forest Officer.

361. It will be observed that the above instructions refer to Range Officers' accounts chiefly. In Division offices the accounts for April should be pushed forward and rendered on the due date (care being taken that they contain no item which ought to go into the Supplementary Accounts for March) and the Supplementary Accounts may then be taken in hand.

In these accounts any item of expenditure of the previous year which can be taken in reduction of the head "Advances to Contractors and Disbursers," may be adjusted, and this should be done as far as possible so as to bring down the "Advances" to as low a figure as possible and show against the grant of the year just closed all expenditure, actually incurred before 1st April, which is susceptible of adjustment by credit to Advances. The Supplementary Account for March should be rendered not later than 20th May and should be strictly confined to—

(1) Debits to Forest Cash Remittances...	} These should equal each other.
(2) Credits to Revenue ...	
(3) Debits to Expenditure ...	
(4) Credits to Advances ...	

Ditto.

The Supplemental Cash Account, which will have no opening or closing Cash Balance, should be accompanied with the usual vouchers and summaries of Revenue and Expenditure and the usual Form 34, which latter should open with the closing balances of March.

Form 31 for April cannot of course be submitted until the supplementary accounts for March have been rendered and the closing balances for March ascertained; but it should be sent not later than 25th May.

## Chapter 24.—Public Works Department.

(C. A. C., Articles 449—468-A.)

Payment Registers ... .. 363 | Currency of Railway Cheques . 371  
Receipt Registers ... .. 366

362. Separate registers should be maintained for the Public Works Department (ordinary branches) and for each State Railway with which the Treasury deals.

### Payment Registers.

363. For the payment registers, C. A. C. Form No. 62 should be used; this provides a set of columns for each Executive Engineer or other Public Works disbursing officer, and for a daily total to be carried to the Cash Book. Great care should be taken to follow out the exact rules of the C. A. C. in respect to this register. At Treasury inspections the register has been found to be much neglected in the following respects:—

- (1) The "number of Cheque Book" is often omitted. The number of the book used for drawing on the District only should be recorded. The addition of numbers of books used for cheques on subordinate Treasuries only leads to mistakes.
- (2) The daily total is often omitted and the entries are made so as to render a monthly total of each "amount" column impracticable.

The following two examples will explain how the entries should be made and the daily total arrived at:—

EXECUTIVE ENGINEER, DHARWAR.				Daily Total carried to Cash Book.
Cheque Book No. 0381.				
No. of Cheque.	Amount.	Balance.	Initials of Treasury Officer.	
	Rs.   a.   p.	Rs.   a.   p.		Rs.   a.   p.
1st August     ...     ...     ...	.....	4,108   1   4		
0381     ...     ...     ...     ...	100   0   0	4,008   1   4	J. W.	
Letter of credit No. 9, dated 1st August     ...     ...     ...	.....	2,000   0   0		
		6,008   1   4	J. W.	
0381     ...     ...     ...     ...	300   0   0	5,708   1   4	J. W.	
Taluka A, dated 30th July     ...	408   1   4	5,300   0   0	J. W.	
	808   1   4	.....		808   1   4
0381     ...     ...     ...     ...	50   0   0	5,250   0   0	J. W.	
0381     ...     ...     ...     ...	340   0   0	4,910   0   0	J. W.	
0381     ...     ...     ...     ...	80   0   0	4,830   0   0	J. W.	
Taluka C, dated 1st August     ..	40   0   0	4,790   0   0	J. W.	
Do. D,     do.     ...	280   0   0	4,510   0   0	J. W.	
	790   0   0	.....		790   0   0



364. The register includes *only* payments against letters of credit: Compensation for Land, Transfer adjustments for supplies by Land Revenue Department or by Local Funds, should be entered at once in the Cash Book.

365. The Schedules to the List of payment should simply detail the amount paid to each Public Works Disburser thus:—

				Rs.	a.	p.
Executive Engineer, A. Division	...		...			
Do. B. do.	...		...			
Do. C. do.	...		...			
Total						

and should be accompanied by the paid cheques with the prescribed covering lists.

N.B.—The Examiner, Public Works Accounts, does *not* require a copy of this payment schedule.

### Receipt Registers.

366. For the register of receipts from Public Works Officers, C. A. C. Form 64 should be used, one column being opened for each Executive Engineer (or other Public Works Disburser) and one column for "other items." When signing a "consolidated receipt," the Treasury Officer should have this register brought before him and should *personally* see that the receipt he signs represents exactly (neither more nor less than) the total of the column of the disburser to whom the receipt is being passed.

The column "other items" should be confined to sums received under Article 460, C. A. C., as "contributions" direct from the contributors, and items so dealt with will not, of course, be included in any consolidated receipts granted to an Executive Engineer, though an Executive Engineer may be advised of such a receipt.

N.B.—Receipts from Cemeteries by Civil Officers must be paid in gross into the Treasury and credited direct in the Cash Book or through a register, as directed in Article 463 of the C. A. C.

367. All Public Works Revenue or other receipts realized by Civil Officers, such as Water Rate Collections, Road Tolls (other than those assigned to the Local Fund) should be entered in a separate register in C. A. C. Form 36 with columns arranged according to the peculiar requirements of each district.

368. The daily total of the two receipt registers of the Public Works Department (ordinary branches) should be separately carried into the Cash Book, but only one schedule will be needed to the Cash Account, which will be in the ordinary subsidiary schedule form and will show the total (in some cases the details also) of each column in two registers, according to the following example, *viz.*:—

*Schedule of Receipts of the Public Works Department (ordinary branches),  
for the month of 19 ..*

*Remittances from Public Works Disbursers.*

				Rs.	a.	p.
Executive Engineer, A. Division	...		...			
Do. B. do.	...		...			
Do. C. do.	...		...			

*Items adjustable by Public Works Department.*

Other items, viz :—

Contributions from the .	Rs.	a.	p.
_____ Municipality for	...		
_____ Cantonment Fund for	...		

Rents of Buildings, viz. :—

A.	...	...
B.	...	...
C.	...	...
Road Tolls	...	...

Water-rate collection :—

_____ Canal	...	...
_____ Cut	...	...
_____ Bund	...	...

Grand Total ...

An extract of this schedule (omitting "remittances" from the Public Works Disbursers) should be forwarded to the Examiner, Public Works Accounts, Bombay, punctually on the date the Treasury Accounts are despatched.

369. The Examiner of Public Works Accounts has intimated that the details of the contributions he expects under "Other items" in the above schedule, are as follows :—

Private Contributions.

Municipal do.

Excluded Local Funds :—

Cantonment Funds.

Dispensary Funds.

Station Funds.

Port Funds, etc., etc.

Patfalla Cess Collections (by talukas).

This will give an idea of the items which should appear in the *one* column "Other items" in the register in C. A. C. Form 64. The details for the schedule can easily be produced from the columns "from whom received," and "on what account," which will (as noted in the form in the Code) only be filled in when the column "Other items" is used. No details of "remittances" should be given (or if given should be disregarded), so that a receipt from an Executive Engineer is simply entered in the appropriate column of the register with no detail beyond the date.

370. For the register prescribed above in Article 367 the Examiner gives the following details :—

Rent of Buildings.	} Full details of the rent or sale of each building will be needed in the Schedule, but only one column for each should be opened in the register.
Sale of Buildings.	

Sales of Produce.

Sale of old Materials.

Public Works Road Tolls.

Collections under the Highway Act.

Miscellaneous.

Irrigation Revenue \* Canal :—

Water Rate.

Sale of water.

Supply to Towns.

Plantations including produce.

Miscellaneous.

*Note 1.*—Receipts from the following sources would be classified and entered in the column set apart for the head noted against each :—

Water-rate collections for—

(1) Drinking purposes	...	...	Comes under "Supplies to Towns."
(2) Factories	...	...	Comes under "Sale of water."
(3) Watering road-side trees	...	...	
(4) Sale of trees in compound of Public Works Buildings	...	...	Comes under "Sale of produce."
(5) Revenue of land under tank	...	...	Pertains to "Irrigation Revenue," sub-head "Miscellaneous."
(6) Sale of Fisheries	...	...	
(7) Sale of Fruit	...	...	Pertains to "Sale of produce."
(8) Sale of Grass	...	...	
(9) Sale-produce of reeds	...	...	Pertains to "Plantation, including produce."
(10) Garden produce	...	...	Under "Sale of produce."
(11) Ghee Tax (Sind Canals)	...	...	Under "Miscellaneous."

*Note 2.*—Public Works road tolls by "bars" or "nákás" is not required. Kharif and rabi under "water-rate collections" need not be detailed.

*Note 3.*—Sale-proceeds of trees on Provincial roads are not Public Works Department Receipts.

Great care should be taken to open the register with sufficient columns to enable the schedule to be correctly prepared, so as to meet the Examiner's requirements; any details needed as in the case of "Rent of Buildings" should be neatly entered in the column "Name of Treasury."

### Currency of Railway Cheques.

371. The currency of cheques issued by Guaranteed and Subsidized Railway Companies provided with funds by credits on Government Treasuries, is limited to three months from the date of issue in the same way as Public Works cheques. Should the currency of a cheque expire owing to non-presentation within three months from the date of its issue, payment must be refused.

The above ruling applies to all guaranteed and subsidized railways provided with funds from Government Treasuries on Letters of Credit, and also to the Southern Mahratta Railway Company.

## Chapter 25.—Military Department.

(C. A. C., Articles 469—507.)

Subsistence Allowance to Military Deserters ... ..	372	Military Expenditure in connection with Field Operations ... ..	374
Submission of Schedules of all Military Accounts ... ..	373		

**Subsistence Allowance to Military Deserters provided by Police Officers capturing them to be recovered by Bills presented at the Treasury.**

372. Expenses incurred by the Police Department in providing subsistence for Military deserters apprehended by Police Officers, should be recovered by bills presented at the nearest Treasury, which will immediately be paid by Treasury Officers, and debited to the Military Department as a miscellaneous payment.

The bill should be preferred by the District Superintendent of Police, and should be supported by a copy of the report on which the deserter was apprehended, on which an endorsement should be made by the officer who provided the subsistence, showing from what date to what date subsistence was provided, and the amount actually paid.

Ordinarily the subsistence money should not exceed one anna and eight pies per day (*vide* Article 221, Army Regulations, Volume I, Part II).

### Submission of Schedules of all Military Accounts.

373. Attention is invited to Article 505 of the Civil Account Code, under which Treasury Officers should submit to the Accountant General:—

i.—Bi-monthly, with the lists of payments—

“(a) A Schedule of Cheques and Transfer Receipts with Cheques and Transfer Receipts” (C. A. C. Form 66);

“(b) Schedules of Military Miscellaneous Payments, in *duplicate*, with supporting vouchers” (C. A. C. Form 67);

ii.—Monthly, with the Cash Account—

“A Schedule of receipts in *duplicate*” (C. A. C. Form 65).

The correct heads in the Military Schedules, to which items which are frequently incorrectly classified, should be taken are:—

(a) Remittance Transfer receipts issued on Treasure chests should be entered in the Receipt Schedule in the column provided for the purpose in C. A. C. Form 65.

(b) When such receipts are cancelled, the amounts should be entered in a separate column to be opened in the Disbursement Schedule before “Cheques against assignments.”

(c) Unexpended balances of cheques from Pension Paymaster should be credited under “Departmental Receipts.”

Page 223—

Add the following as a 'note' below Article 373 :—

The Treasury Officer should see that each officer who pays money into the Treasury as a Military receipt, or draws money by issuing cheques, remittance transfer receipts, etc., as a Military disbursement states on the receivable order, cheque, or other document that the amount should be credited to or debited against the Military Account circles concerned, which are as follows—

- (1) Northern Circle embracing the Peshawar, Rahwalpindi, Lahore Divisions and the Kohat, Bannu and Derajat Brigades.
- (2) Eastern Circle embracing the Lucknow and Meerut Divisions.
- (3) Western Circle embracing the Quetta, Mohow and Poona Divisions and Aden Brigade.
- (4) Secunderabad Division.
- (5) Burma Division.
- (6) Controller of Military Supply Accounts, for all transactions connected with Ordnance, Army Remount, Clothing and Medical Stores Department, etc."

(*Vide* C. G.'s No. 1594, dated 20th August 1909 (Ind. No. T. A. M.—1221); and No. 1595, dated 20th August 1909 (Ind. No. T. A. M. 1222).

### Military Expenditure in connection with Field Operations.

377. To avoid disputes between the Civil and Military Departments when animals (camels, mules, etc.) or stores are purchased, it will be necessary to furnish the Military Department receipt for the animals or articles made over, in addition to the authority for the purchase, and the voucher (vendor's bill and receipt). When there is no representative of the Military Department to

whom the animals or stores can be handed over, the Civil Officer should furnish proof that he has made them over to the Railway Authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the Station Master or other responsible officer of the Railway. If necessary, the Treasury Register may be interleaved, so that remarks may be recorded as to subsequent recoveries, adjustments and the disposal of stores, etc.

378. A special receipt schedule in Form 65 of the C. A. C. should also be opened for each expedition, and whenever a sum is credited, reference should invariably be given to the original debit, the whole or part of which is recovered, and special care should be taken not to mix up the accounts of one expedition with those of another.

Add the following new Article :—

*Court and Process fees realised in Cantonment Magistrates' Courts.*

“ 378-A.—Court and Process fees realised in cash in Cantonment Magistrates' Courts are Military receipts, while receipts realised by the sale of Court Fee Stamps are creditable as civil receipts under head “IV Stamps” and should be adjusted accordingly. The amounts realised in cash on account of the items noted below are really “Stamp receipts” and should be credited to the Civil Department under IV Stamps :—

- (1) Duty on unstamped paper ;
- (2) Duty on insufficiently stamped paper ;
- (3) Fines and Penalties ;
- (4) Adjudication fees.

The third item refers only to the amounts levied executively under the Stamp Acts, and not to ordinary judicial fines and forfeitures, which should be credited as Military receipts.”

(G. I., F. D., No. 6128-A, dated 28th October 1908 ; Ind. No. T. A. M.-1394 ; and No. 6465-A, dated 11th November 1908 ; Ind. No. T. A. M.-1486.)



## Chapter 26.—Post Office.

(C. A. C., Article 518-B.)

### **Recoveries on account of Robbery of Mails in Native States.**

**379.** Compensation paid by Native States in discharge of the liability imposed upon them for robbery of mails, should be credited to account between Bombay and Post Office, and out of the sums so recovered, no payments should be made except on the authority of the Postmaster-General, such payments being debited to account between Bombay and Post Office.

## Chapter 27.—Telegraph Department.

*Nil.*

*Page 226, Chapter 27, Telegraph Department.*

*Add the following new Article:—*

“379-A.—The bills presented for payment at the Treasury by Telegraph Officers in addition to the separate receipts mentioned in Article 580 of the Civil Account Code should, in every case, bear the signature of the officers concerned ; unsigned bills tendered for payment should be refused by the Treasury Officer.”

## Chapter 28.—Service Funds.

(C. A. C., Articles 549—565-B.)

Fund Subscriptions ... 380 | Bombay Uncovenanted Service  
Family Pension Fund ... 381

### Fund Subscriptions.

380. Schedules of receipts on account of fund subscriptions should be sent to the Accountant General's office in duplicate. No copy need be sent to the Examiner of Fund Accounts at Poona, or to the managers of any other fund, *direct*.

### Bombay Uncovenanted Service Family Pension Fund.

381. In Government Resolution (Department of Finance), No. 2004, dated 24th December 1879, the Government of India—

(1) authorizes persons to continue to subscribe to the fund after resigning the service of Government on condition that they pay separately to Government one-fourth of the subscriptions which they pay to the fund;

(2) sees no reason why any contribution should be made to the fund from the General Revenues for the benefit of any officer, paid from a Local Fund whether its accounts are or are not incorporated in the Finance and Revenue accounts; but

(3) is willing that, with the permission of the Directors of the Fund, any such officer who, if his service qualified for pension from the General Revenues, might subscribe to such Fund should be allowed to subscribe on condition that he pays one-fourth additional premium; and

(4) rules that all subscribers transferred after 24th December 1879 to Foreign Service must pay the extra premium laid down in Article 785, C. S. R.

Ordinarily no cash receipts occur at Treasuries on account of this Fund, as subscriptions are realized by deduction from pay; but if any cash transactions take place they should be entered direct in the Cash Book.

382. Subscriptions from those who joined the Fund after 9th September 1879 should be paid by deduction from salary or pension, and cash payments should accordingly be refused from such subscribers, except as provided further on.

The cases in which cash may be received are detailed below :

(1) when the subscribers joined on or before 9th September 1879;

(2) when the subscribers are on Foreign Service or have left the Government service otherwise than on pension;

(3) when special subscriptions are paid 12 months in advance on admission to the Fund;

(4) when the subscribers draw their salaries from a Municipality or Local Fund, but their service qualifies for pension from the General Revenues as an Uncovenanted officer.

Each officer who tenders cash at the Treasury, should state in what department he is employed, and why he requires to pay his subscription in cash; if he became a subscriber before 9th September 1879 and is still in a Government appointment, the money tendered may be received without question, the cash account entry being so worded as to explain to the Accountant General why the money was received.

Under (1) should be included Local Fund employés and officers who became subscribers after 9th September 1879, and who are no longer in the service, and from all who come under this head an extra premium equal to  $\frac{1}{4}$ th of their subscriptions should be levied and credited in the Cash Book. For example, if Rs. 20 is tendered on account of the Fund, Rs. 5 should also be tendered on account of the premium payable to Government under Article 785 of the Civil Service Regulations. A similar premium should also be levied on every subscription deducted from a Local Fund voucher, unless the subscriber's service qualifies for pension from the General Revenues, or unless he joined the Fund before 9th September 1879.

Items under (2) are exceptional, and chiefly confined to the City of Bombay, and should therefore be reported specially when they occur.

Page 229—

*Add* the following as a new Article :—

382-B. “ Heavy weights of 1,000 tolas and over, if any, in use in district treasuries should be tested once a year by weighing them against new rupees and the result of this weighment should be recorded in a register to be maintained for the purpose in each Treasury and examined by the inspecting officer on the occasion of his inspection of the Treasury.”

(Controller of Currency letter No. B & R—171—299.C-14, dated 9th March 1915, Res.-Case No. 22—2 of 1914-15 and letters Nos. Res.-22—2—4356 to 4374, dated 17th March 1915, to Treasury Officers.)

No. 265.

*Page 229, Chapter 29—*

*Insert the following as a new Article 382-B :—*

“ No charge should be levied for the Mint boxes in which new coins are packed when these are issued to the public from a Currency Office or a Treasury.”

(Comptroller General's letter No. B. R. C.-492—93-13, dated 18th July 1913—Inward Res.—2822.)

*Page 229, Chapter 29.—Coin—*

Strike out the word “ Nil ” and insert the following as Article 382-A :—

382-A.—Value of gold and silver coins remitted by Treasury Officers to the Bombay Mint for examination and valuation, when made over to the parties concerned on receipt of the Mint outturn certificate, should be debited to the head “ Advances Repayable—Objection Book Advances ” and included in the Treasury Schedule of Advances Repayable. The corresponding credits will be afforded in the Mint accounts under the same head.

These transactions should be separately shown in the Periodical Statements of gold coins and the statements of uncurrent silver coins accompanying the Treasury Cash Balance Reports, and a reference should invariably be made therein to the number and date of the Mint outturn certificate. Current silver coins should not, however, be shown in the latter statements.



## Chapter 30.—Currency Notes.

(C. A. C., Articles 606—636.)

Receipt of Foreign Circle Notes from Postmasters ... ..	383	Transfers from Currency to Treasury or <i>vice versa</i> ... ..	384
		Currency Agency Chests ... ..	385

### Receipt of Foreign Circle Notes from Postmasters.

383. The refusal of Postmasters to receive notes of Foreign Circles in payment for money order has been found to cause inconvenience to travellers. The rule has been modified so as to permit their receipt under such circumstances on the analogy of Foreign Circle Notes cashed for travellers at District Treasuries, though the general rule should be observed where no such reason exists for its relaxation. Accordingly no objection need be made to receive from Postmasters, notes that may be supposed to fall under this exception; but enquiry should be made if any considerable amount is tendered.

### Transfers from Currency to Treasury or *vice versa*.

384. Orders issued to pay money into or to take money from a Currency Chest should without fail be carried out at once, and the fact reported to the Accountant General's office (*vide* Articles 625 to 627, C. A. C.). Any omission to comply with such orders causes discrepancies in the Currency Accounts, which are strictly forbidden, and which will in every case have to be reported to Government.

### Currency Agency Chests.

385. Where a Treasury banks with a branch of the Bank of Bombay, the Currency Agency coin should be kept separate and not entirely in the Bank's charge. The following rules in the C. A. C. (Article 627, Chapter 30), should be observed:—

(1) The Agency coin should be kept quite separate from the Treasury coin in a separate chest, and

(2) The Agency coin should be held under joint locks, one key being kept by the Collector, or some other gazetted officer who is not in personal charge of the Treasury balance.

386. When it happens that all the gazetted Revenue Officers of a district are absent from head-quarters, and the rule in clause (2) above cannot be carried out without causing delay and inconvenience, the Treasury Officer is permitted to hold both the keys on the understanding, that the balance is verified by a competent officer immediately on his return to the head-quarters station..

Every endeavour should, however, be made to avoid taking advantage of this permission, and if it is absolutely necessary to do so, the fact should be reported to the Accountant General at once, and on the return of a gazetted Revenue Officer to head-quarters, the balance should, without fail and without delay, be verified, the fact of the verification being reported to the Accountant General.

These rules should be strictly observed wherever there are Currency Agencies at present, and should not be lost sight of whenever it is found necessary to establish a Currency Agency at any Treasury.

*Add at the end of clause (a):—*

“The decision in each case, as to whether the remittance should be accompanied by a Shroff or Karkun, is left to the Collector of the district who can issue General Orders to his Treasury Officer if he desires to do so.”

Also add the following in the brackets at the end of clause (c).

“and G. R., R. D., No. 279, dated 10th January 1907.”

*Add the following after the brackets:—*

A copy of the *General Orders* (if any) issued by the Collector to his Treasury Officer under clause (a), should be communicated to the Accountant General by the Collector, as soon as they are issued.

(No. 85, dated 23rd January 1907.)

Page 231—

Add the following new article :—

*Deputation of Treasury Staff to accompany Remittances of Treasure.*

388-A. Government have ruled that—

(a) A clerk or karkun may be sent with considerable remittances outside the District. They may be sent within the limits of the District only when the remittance is unusually heavy ;

(b) No substitutes should be entertained except in very special circumstances ;

(c) Peons should not be employed to accompany clerks or karkuns with remittances.

(*Vide* G. R., R. D., No. 3946, dated 23rd April 1906.)

## Chapter 31.—Resource and Remittance.

(C. A. C., Articles 637—677.)

Establishment of a Branch Reserve Treasury at Bombay .. 387	Remittances between villages and Sub-Treasuries .. 393
Remittances to the Reserve Treasury at Bombay .. 388	Rules for the conveyance of Treasure by rail ... 395
Remittances of Notes to Branch Reserve Treasury, Bombay .. 389	Rules for the conveyance of Treasure on the G. I. P. Railway Line ... 396
Remittances of Currency Notes .. 390	Receipts for Charges for conveyance of Government Goods by rail ... 397
Advices of Cash Remittances ... 391	
Remittance of Stamps, etc. ... 392	

### Establishment of a Branch Reserve Treasury at Bombay.

387. Under orders from the Government of India, a Branch Reserve Treasury has been established at Bombay. All remittances of specie and notes to the Presidency, should be addressed to the officer in charge of the Currency Office, Branch Reserve Treasury, and a separate advice of the despatch of each remittance should be forwarded to the Accountant General. Receipts for money received will be signed by the abovementioned officer.

### Remittances to the Reserve Treasury at Bombay.

388. When a remittance is ordered from any Treasury to the Reserve Treasury at Bombay, notice should invariably be given to the Officer in charge of the latter, before the remittance is actually despatched, of the probable date and time of its arrival in Bombay, as much inconvenience is caused if no intimation is sent to him or if it is sent too late.

### Remittances of Notes to Branch Reserve Treasury, Bombay.

389. When remittances of notes are made to the Branch Reserve Treasury at Bombay, the name of the remitting Treasury and the date of the invoice should be stamped on each note.

### Remittances of Currency Notes.

390. When remittances of Currency Notes of or above the value of Rs. 50,000 are made; the notes should be sent whole under Police escort instead of in halves by post, as the cutting of notes, especially new ones, spoils them and leads to their cancellation at the Paper Currency Office sooner than would otherwise be necessary.

*N.B.*—The remittance of whole notes under Police escort, instead of in halves by post, should be restricted to notes not yet cut. If notes have already been cut and joined there is no objection to their being cut a second time and sent by post.

Those Treasuries which remit their surplus to Bombay under standing orders, should of course always take the opportunity of sending notes along with the specie under one Police escort. Whenever it is necessary to make a remittance of notes only, a potdár should be sent in charge in the same way as for a specie remittance under Article 652, C. A. C., provided the value of the remittance is one lách of more.

The orders contained in this Chapter should not be understood as extending beyond the provisions of the Code rules quoted.

### Advices of Cash Remittances.

391. Advices of remittances should be sent by *deferred* telegrams, transmitted on the very day of the receipt or despatch of a Cash Remittance.

### Remittance of Stamps, etc.

392. The following rules should be observed :—

*Note.*—The special orders given in the C. A. C. regarding the remittance of currency notes to other Treasuries are not affected by these orders.

1. Parcels of value should be securely made up and sealed in the presence of the Officer in charge of the remitting Treasury.

2. They should be packed in waxed cloth, cloth, or otherwise as he may think sufficient.

3. One copy of the invoice should be sealed up in the parcel and a duplicate sent by post.

4. Both copies should bear the signature of the Treasury Officer with a certificate that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice.

5. The receipt of the person conveying the parcel and of the receiving officer should specify that the parcel is in good order and the seals unbroken.

6. The parcel should be opened and receipt given for the contents as soon as it reaches its destination.

7. The parcel should be made over to the person conveying it in as short a time as possible before he starts. Meanwhile it should be kept under double locks.

8. Care should be taken so to time the despatch of a parcel that it may not arrive on a Sunday or other holiday.

### Remittances between villages and Sub-Treasuries.

393. The following rules prescribed in Government Resolution, Financial Department, No. 5044, dated 24th December 1889, regulate remittances between villages and Treasuries in the Presidency Proper :—

1. All remittances shall be despatched as early in the morning as may be practicable. If the village officers consider that they will not reach the taluka before the Treasury is closed, despatch should be deferred to the following day.

2. Two village servants should carry the remittance. No substitute should be employed without the express permission of the Kulkarni and Patel, who should satisfy themselves as to his fitness for the duty.

3. The money should be counted in the presence of the carriers, and in their presence placed in a bag or cloth.

4. A slip of paper, showing the amount remitted, should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper, bearing the Kulkarni's signature.

5. On the arrival of a remittance after the Treasury is closed, the bag or cloth should be deposited in a box, outside the Treasury, in charge of the

*Page 233, Article 395—*

Add the following new clauses, numbering the present clauses as 1 and 2 :—

3. To enable the Police Officer furnishing an escort to accompany a remittance of treasure to claim from the Railway Company or Companies concerned the concession of free conveyance allowed by Article 672, Civil Account Code, the Treasury Officer should invariably give in his requisition to the Police the weight of the treasure including the approximate weight of the packing case.

4. The Treasury Officer need not wait until the remittance is actually packed, but should estimate the weight as closely as possible in accordance with the instructions given in Article 655 of the Civil Account Code.

guard, the officer commanding which should seal the bag in the presence of the carriers and also in their presence lock and seal the box.

6. One or both of the carriers should remain at the Kacheri and in close proximity to the box, until the Treasury is opened on the following day.

394. For Sind separate rules have been sanctioned—*vide* Government Resolution, Financial Department, No. 12, dated 5th January 1892, which are reproduced below:

1. Every remittance shall be despatched as early in the morning as may be practicable. If the Tapedar considers that it will not reach the taluka before the Treasury is closed, despatch should be deferred to the following day.

2. The remittance should be carried by the Kotar, but if the remittance exceeds Rs. 100, and there is a Police Thana at or within a mile's distance from the place from which the remittance is to be sent, a Police Constable, if available, may be required by the Tapedar to accompany the Kotar. But existing orders that a Tapedar is never to retain with him more than Rs. 100 should be enforced, and the Mukhtyarkar should take the Tapedar's explanation in other cases.

If the amount exceeds Rs. 100, and no policeman is available, the Tapedar should either send the money in instalments of Rs. 100, or procure an escort from the village to accompany the Kotar.

3. The money should be counted in the presence of the carriers, and in their presence placed in a bag or cloth.

4. A slip of paper showing the amount remitted should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper bearing the Tapedar's signature.

5. On arrival, the fastening of the bag should be examined, and the remittance should be at once counted in the presence of the Kotar. If it arrives after the Treasury is closed, the bag or cloth should be deposited in a box outside the Treasury in charge of the guard, the officer commanding which should seal the bag in the presence of the carriers and also in their presence lock and seal the box.

6. The Kotar and, where a policeman has accompanied the treasure, the Police Constable should remain at the Kacheri and in close proximity to the box until the Treasury is opened on the following day.

7. Nothing in this rule is intended to prevent the payment direct into the Treasury of sums direct by the zamindar, accompanied by an "ars-al-arz" or letter of advice from the Tapedar.

#### Rules for the conveyance of Treasure by rail.

395. The attention of all officers despatching treasure by rail is invited to the rules printed in Article 672 of the C. A. C.

All bills on this account should be paid in accordance with the rates mentioned in the above or, in the case of Railway Companies not mentioned therein, in accordance with the rules of such Companies. Special care should be taken to check before payment the rates charged, so as to avoid any over-payment and subsequent correspondence.

### Rules for the conveyance of Treasure on the G. I. P. Railway Line.

396. Attention should also be paid to the following rules :—

The escort in charge of the treasure should ordinarily travel in the same carriage as the treasure.

*First.*—Consignments of Treasure (Copper Coins excepted) of not more than fifty-four maunds, when in the owner's charge, will be conveyed by Passenger or Mail Train in Second or Third Class carriages and those who travel with the Treasure must purchase tickets in the usual way for the class of carriage occupied.

If the carriage is divided into compartments, the Treasure will be loaded in the centre compartment, but if not so divided, the Treasure will be loaded as near the centre of the vehicle as possible.

*Second.*—Treasure, in quantities of not more than fifty-four maunds, securely packed in boxes or parcels, will be conveyed by Mail or Passenger Train in the Brake Van in charge of the Guard, and those accompanying it can travel in any class of carriage upon purchasing tickets for the class in which they travel.

*Third.*—Consignments of Treasure of more than fifty-four maunds will be conveyed only in the owner's charge, and only in a separate vehicle, for which a minimum charge, as for eighty-one maunds, will be made except as provided in Clause 4, and the Treasure will be sent by Goods or Mixed or Passenger Train (not Mail Trains) at the option of the Railway Company, the charges being the same by whichever Train it is conveyed.

In such cases the vehicle must be locked on both sides, and the keys should be given into the possession of the owners or those who travel in charge of it. The keys and locks should be collected by the Guard or Station Master at the Station to which the Treasure is booked when they are provided by the Railway Company.

*Fourth.*—The owners of the Treasure may reserve the whole, or half, of a Second or Third Class carriage or a compartment of either of those classes if available (but not the end compartment) on payment of half the usual number of reserved fares for the accommodation so reserved, in addition to the charges for the Treasure, if the weight of Treasure is not less than twenty maunds; if less than that quantity, then the full reserved number of fares for the reserved accommodation, in addition to the charge for the Treasure, should be paid. But reserved accommodation for the conveyance of Treasure will not be given on the Mail Trains.

When a whole carriage is reserved, Treasure, to the weight of eighty-one maunds only may be taken into the carriage with the owners and will be charged for on actual weight. The boxes should be equally distributed over the whole carriage. When half a carriage or a compartment only is reserved, not more than fifty-four maunds of Treasure may be taken, and it should be loaded as near the centre of the vehicle as possible.

In the case of reserved accommodation for the conveyance of Treasure, the same notice must be given as is required for reserving accommodation in the ordinary way for passengers.

(4) The dimensions of boxes containing Treasure which it is proposed to convey in the ordinary passenger carriages (not reserved) must be as follows, and they must be placed under the seats, otherwise they must be loaded in the Brake Van or in a reserved carriage in accordance with the



add the following new articles:—

### “Charges for Remittance of Treasure.”

97-A.—As charges for remittances of (1) copper and bronze coin, nickel coin and (3) gold or silver coin and currency notes are debitable to different heads of account, advances and other charges in respect of should be drawn and accounted for in separate bills. Advances for one class of coins should not be utilized for another class but in of necessity, an additional advance may be drawn to meet the extra expenditure. The date and details of the remittance as well as the name of remitting or receiving treasury should invariably be given in the of the abstract bill.

97-B.—In the case of mixed remittances of copper and bronze, nickel other kinds of coin, the charges incurred should be distributed according to the following rules:—

(1) Railway and steamer freight and insurance charges should be classified separately according to prescribed rates.

(2) Cart and cooly hire should be distributed proportionately to the weight of the different kinds of coin as entered in the invoices (see Form 76-A., Civil Account Code).

(3) Expenses of temporary potdars and all other petty charges should be taken wholly to—“32—Miscellaneous.”

Note.—Treasure should be weighed separately according to the three given in the above article (for the purpose of classification of coins) and separate railway and steamer freight receipts in respect of should be obtained and attached to the detailed bills concerned, with weights of treasure given therein. The charge entered in such receipts be carefully checked before payment to avoid any excess payment consequent correspondence.

97-C.—Charges for transshipment of treasure at intermediate junctions should ordinarily be paid from advances by the remitting to the potdars or escorts accompanying the remittances and in the same way as freight on remittances. But where no such is available and the Police Escort defrays the expenditure, it should be treated as a contingent charge of the Police Department incurring the same. See Articles 95 (IV) and 137, Civil Account Code.

second and fourth clause of paragraph 3 :—Height, eleven inches ; breadth, twelve inches ; length, eighteen inches.

(5) Treasure, which is not insured, whether it is in the owner's charge or not, is always carried at the owner's risk, and the Company are relieved, by section 75, Chapter 7, of the Indian Railways Act, 1890, from all responsibility or risk in regard to such Treasure.

(6) One man will be allowed to travel free, either in the Brake Van, when the Treasure is sent by Goods Train, or as a passenger when it is sent by Mixed or Passenger Train, in charge of consignments of more than fifty-four and not more than one hundred and thirty-five maunds ; two men with consignments of more than one hundred and thirty-five and not more than two hundred and seventy maunds ; and four men with consignments of more than two hundred and seventy maunds. The men, who travel free in charge of Treasure, will be allowed to return to the station from which they started, free of charge.

In all cases where free conveyance is allowed to those who have charge of Treasure, Third Class conveyance only will be given.

These Rules apply also to Treasure when sent by Government.

(7) Consignments of Treasure of not more than fifty-four maunds, which are conveyed in the Brake Van, in accordance with the second clause of paragraph 3, should be entered on the Parcels Way Bill, and placed in charge of the Guard in the usual way.

(8) Should more than one consignment of Treasure, aggregating more than fifty-four maunds in weight, be presented for conveyance by any one train by which passengers are carried, instructions must be obtained from the District Traffic Superintendent, the Passenger Superintendent, or the General Traffic Manager, as to which Train they are to be sent by, but in no case will more than fifty-four maunds be conveyed by any one Mail Train.

*Note.*—These rules are subject to any alterations that may be made from time to time by the G. I. P. Railway Company.

### **Receipts for Charges for conveyance of Government Goods by Rail. .**

397. Whenever a charge for the conveyance of goods by rail exceeds Rs. 10, a written receipt should be obtained from the Station Master, specifying the amount paid. This should accompany the bill and, in the absence of the printed receipt which the Railway Company requires to be returned, will be a sufficient voucher for the payment.

## Chapter 32.—Treasuries Banking with Branch Banks.

*Nil.*

## Chapter 33.—Miscellaneous.

(C. A. C., Articles 708—720.)

Contribution for Pension, etc., paid by Officers in Foreign Service under Chapter XL, C. S. R. ...	398	Service under Local Funds ...	404
Foreign Service, first kind ...	399	Service of Teachers in Municipal Schools ...	409
Foreign Service, second kind ...	400	Punitive Police ...	415
Foreign Service, third kind ...	401	Statement of Recoveries ...	416
		Distribution of the C. A. C. ...	417

## Contribution for Pension, etc., paid by Officers in Foreign Service under Chapter XL, C. S. R.

398. Foreign service is now divided into the following classes and the Treasury procedure in regard to each is different :—

- (a) Foreign service, first kind.
- (b) Foreign service, second kind.
- (c) Foreign service, third kind.
- (d) Service under Local Funds.
- (e) Service of teachers in Municipal schools.

## Foreign Service, first kind.

399. British officers transferred to Native States come within the class marked (a) above. These officers will pay into the Treasury contributions for pension and leave, or for pension only. In receiving the first payment the officer remitting the money must state the order of Government authorizing him to contribute.

The amount of the contribution received from this class of officers will be entered in the register of receipts in aid of superannuation (the form of which is appended hereto) in the column "Other Foreign Servants," and against the amount will be entered the name of the officer on behalf of whom the amount is paid, and not the designation of the appointment held by him.

British officers are prohibited from accepting service in Native States when on leave (Government Resolution (Political), No. 4681, dated 13th August 1886).

## Foreign Service, second kind.

400. British officers appointed to control or manage Trust Funds other than General revenues, or British officers transferred to special appointments or special establishments created for the purpose of exercising such control, are in foreign service of the second kind, *e.g.*, Administrators of Native States, office establishment of the Managers of Encumbered Estates in Sind, Japtidárs in charge of estates in Kaira. Appointments to this class of foreign service can only be made by Government, and when the contribution is tendered at the Treasury, the order of Government authorizing the appointment must be stated,

otherwise the contribution should be refused. The officer in charge of the Trust Fund is responsible for the recovery and payment into the Treasury of the contribution. These receipts will also be entered in the register in the column "Other Foreign Servants."

### Foreign Service, third kind.

401. The status of officers in foreign service of the third kind is the same as that of officers in Government service, the pension and leave allowances admissible being those laid down in the Civil Service Regulations. The cost of the service will be recovered as laid down in Article 795, C. S. R., by the direct action of the Department concerned, the officers themselves not being responsible.

The pay of establishments pertaining to this kind of foreign service should be drawn and charged direct to General Revenue, in the same way as the pay of other sections or branches of the establishment to which it is attached.

A bill for the recovery of the cost which includes contribution for pension and leave at the rates laid down in Article 768, Civil Service Regulations, should be made simultaneously with the preparation of the establishment pay bill in the following form:—

District Local Board (or other Foreign Fund).....	Dr.
To the Bombay Government.	
For sanctioned scale of establishment employed on account of the Local Board (or other Foreign Fund) in the Commissioner's (Collector's, Political Agent's or other officer's) establishment for the month of ... ..	Rs.
For contribution at the rates laid down in Articles 768 and 795, Civil Service Regulations... ..	Rs.
Total ... ..	Rs. _____

The recovery when effected will be credited in the body of the Treasury Cash Account.

402. The amount of contribution to be recovered is to be calculated on the sanctioned scale, and should not be made with reference to individuals or salaries taken separately, the contribution being due whether the appointments are temporarily vacant or not, and whether individual officers are on leave or not. The contribution payable is only liable to change if the sanctioned scale is altered by Government.

403. Establishments or special posts in foreign service of the third kind will be created and sanctioned by Government, in the same way as other Government establishments or posts, and it is not necessary to detail all such establishments or posts here.

The head of an office is authorized to make free transfers of individual officers between this branch or section and any other branch or section under him.

### Service under Local Funds.

404. Under Article 802, C. S. R., Local Funds which bank with Government, and the establishment charges of which are drawn from the Treasury and are audited by the Accountant General, may, with the permission of Government, make a permanent arrangement for contributing for pensions

from the General Revenues for their permanent employés or for any specified classes of them, by paying to Government an amount equal to one-ninth of the sanctioned salaries of the several appointments. A Treasury Officer must not accept contribution for any employé entertained after the 7th January 1889 if a Local Fund has not made the permanent arrangement.

405. For employés of Local Funds which have not made the permanent arrangement, if they were entertained before the 7th January 1889, contribution will continue to be received at the rate of one-tenth of the net or one-eleventh of the gross salary which the employé was receiving on the 7th January 1889; but should the salary of any of these officers be increased after that date, contribution on the increase must be refused.

406. Local Funds which have made the arrangement will pay, as contribution for pension only, one-ninth of the sanctioned salaries of the several appointments for which the arrangement has been made, and from the date of the arrangement contributions to the Local Fund Pension Fund on behalf of officers employed before 26th June 1882 will cease. The amount payable will be the same each month unless the sanctioned salaries are changed by competent authority, and no deduction is to be made on account of the absence on leave or otherwise of any individual member of the establishment.

407. Contributions from all Local Funds, whether such contributions are being paid under the old rules or under the permanent arrangement, will be added to the establishment bills, a cheque for the total amount, pay *plus* contribution, being issued. The amount of the contribution will be paid by transfer credit to "XXII.—Receipts in aid of Superannuation," and will be entered in the register of such receipts in the column "Incorporated Local Funds" against the name of the Local Fund from which it has been recovered.

408. In the case of Local Funds which have made the permanent arrangement is necessary; but in the case of those which do not, a detail statement in the form appended to the end of Chapter 33—  
*Cancel Article 408.*

In filling in this statement attention should be paid to the following points:—

- (I)—In column 1 should be shown the names of all the employés, whether on duty or not, which will thus show the total number of men in the service of a Local Fund.
- (II)—Column 2 calls for no remark.
- (III)—If a person is on leave of any description, his name should be shown every month in the statement, with the remark in column 3 "On leave (here describe what kind) for \_\_\_\_\_ months from 19 \_\_\_\_." Column 3 should also state the date of appointment to the post or the date of transfer to another post, the name of the post and the district to or from which he is transferred, the date on which the pay was reduced, the date on which an employé returned from leave, or any other cause why contribution is paid or is stopped.
- (IV)—Column 4 "Net pay from Local Fund" must show only the net pay, *i. e.*, the pay which the employé actually receives. The net pay to be shown should be the rate of pay which the employé receives every month, and not the net amount which he receives for any period in excess of or less than a month for which the contribution is paid.

### Service of Teachers in Municipal Schools.

409. For teachers in every Municipal School existing in 1889-90, the arrangement referred to in Article 802, C. S. R., took effect from the 1st April 1889 under the orders of Government contained in Government Resolution (Educational), No. 313, dated 4th February 1890. Individual contributions should be refused if tendered by a Municipality after the date of the Resolution. Instead of these individual monthly contributions a lump sum equal to one-ninth of the sanctioned scale of each establishment will be paid between the 1st and 15th of April of each year.

410. The contribution is to be calculated not on individual salaries but on the sanctioned scale of the establishment as a whole, whether the offices are filled or not and whether men are on leave or not.

The amount payable will only vary if the sanctioned scale is changed; and as the new arrangement is not suited to variable salaries, the pay of the several appointments on the establishment will be local and must be a fixed amount.

No record will be kept of the contribution on individual salaries beyond the documents referred to below and the Service Books.

411. At the time the contribution is paid the following documents will be furnished to the Accountant General, through the Educational Inspector of the Division, who will forward them after scrutiny, *viz* :—

1. An annual list of establishment in C. A. C. Form 3, with accompaniment in Form 4.
2. Health certificates of new employes.
3. Last pay certificates of all teachers transferred from other schools.

412. The yearly amount received from each Municipality will be entered in the Register of Receipts in aid of Superannuation in the column (Municipality) against the name of the Municipality by which the amount is paid. Details of these payments will not be sent to the Accountant General by Treasury Officers, but by the Educational Inspectors.

413. Transfers between Local Fund Schools and Municipal Schools are allowed, and will not interrupt the continuity of service for pension.

#### *General.*

414. The schedule of contributions sent to the Accountant General every month should be an exact copy of the subsidiary Register of XXII, Receipts in aid of Superannuation kept at the Treasury, but at foot of the schedule the following information must be noted :—

- (a) The refunds of contributions debited during the month in the Cash Book, the date of refund, the name of each person on whose account and the period for which the refund is made, as also the authority for the refund, being given in each case. It should be particularly noted that no refund of any pension contribution should be made without previous sanction of the Accountant General.
- (b) Below the total of the refunds should be given the interest recoveries (referred to in Article 776, C. S. R.), credited during the month in the Cash Book, the authority from the Accountant General for the recovery being quoted.

Form A (referred to in Articles 399, 407 and 412 of this Manual).

TREASURY.

REGISTER OF RECEIPTS on account of RECEIPTS in aid of SUPERANNUATION, etc., contributions of officers lent to  
FOREIGN SERVICE, during 19 . . .

1	2	3	4	5	6	7	8	9	10
DATE.		No. of Chalan.	(1) Name of Officer in Foreign Service, (2) Incorporated Local Fund or (3) Municipality from whom received.	Particulars (such as period for which contribution is paid, etc.).	AMOUNT OF CONTRIBUTIONS RECEIVED FROM			Daily Total carried to Cash Book.	REMARKS.
Treasury.	Sub-Treasury.				Other Foreign Servants.	Incorporated Local Funds.	Municipality or any other excluded Local Fund.		
19 . . .	19 . . .								



Form B (referred to in Article 408 of this Manual).

RETURN OF CONTRIBUTIONS from and charges during the month of \_\_\_\_\_ of employés of the \_\_\_\_\_  
in the \_\_\_\_\_ District who subscribe for pension from the General Revenues under Chapter XLII of the Civil Service Regulations.

1	2	3	4	5	6	7
Name of Local Fund Employé.	Present Employment.	Nature of change now advised.	Net pay from Local or Municipal Fund.	Contribution paid to General Revenues during the month.	Subscription (if any) to Uncove- nanted Service Family Pension Fund.	REMARKS.

Page 242, Chapter 33—

Cancel Form B.

(Letter No. T.A.M., 858, dated 6th November 1908, to the Superintendent, Yeráveda Central Prison.)

(N. 175 dated 5th November 1908.)

No. 249.

No. 243.

Cancel Article 416.

(No. 249, dated 1st August 1911.)

*Accountant General's Office, }  
Bombay, 18th January 1912.*

W. H. MICHAEL,  
Accountant General.

### Punitive Police.

415. It has been decided that the Police employed on Punitive Posts should belong to the permanent establishment, and that their pay *plus* 6 per cent. on account of supply of arms and accoutrements and European supervision, pension contribution calculated under Article 386 (f) of the Civil Service Regulations (*i. e.*,  $\frac{1}{8}$  of the pay of officers whose pay is not less than Rs. 100 a month and  $\frac{1}{12}$  of the pay of others), hutting money, and clothing at *anbas* 8 per man per month, should be recovered by the Collector from the villagers *quarterly in advance* and credited in the Cash Book, and the pay of the Police as disbursed monthly should be similarly debited. It has also been ruled by Government, in the Judicial Department (Resolutions Nos. 4474 and 4541), dated respectively 20th and 23rd August 1873, that substitutes enlisted in the room of men on the permanent establishment employed on Punitive Posts, have no claim to pension until they are permanently entertained, and that the substitutes should be paid the full amount of pay of the rank or grade in which they are serving.

### Statement of Recoveries.

416. In the case of retrenchments ordered by the Accountant General, statements in the form shown on next page should be posted to him on the 8th and 22nd of each month showing what recoveries have been made up to, and inclusive of, these dates, since the submission of the last preceding return.

Where no recoveries have been effected, the returns should be submitted blank.



## Distribution of the C. A. C.

417. The C. A. C. (6th Edition), Volume I, is divided into two parts. Part I comprising "Instructions to Officers generally dealing with Treasuries" and Part II, "Treasury Procedure," and care should be taken by Treasury Officers that no reference is made to Part II when corresponding with officers supplied with Part I only.

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Do. Broach ... ..	5	2
Do. Dhárwár ... ..	6	2
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Do. Kánara ... ..	7	2
Do. Karáchi... ..	8	2
Do. Khándesh ... ..	9	2
Do. Kolába ... ..	5	1
Do. Násik ... ..	6	1
Do. Poona ... ..	6	2
Do. Ratnágiri ... ..	5	2
Do. Sátára ... ..	6	2
Do. Sukkur... ..	6	2
Do. Sholápur ... ..	8	...
Do. Surat ... ..	5	2
Do. Thána ... ..	6	1
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Do. Páñch Maháls ... ..	2	1
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Do. Salt Revenue, Bombay ... ..	2	16
Do. do. Karáchi ... ..	1	...
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Do. Sholápur ... ..	1	...	
Do. Belgaum ... ..	1	...	
Do. Bijápur ... ..	1	...	
Do. Kánara, North ... ..	1	...	
Do. do. South ... ..	1	...	
Do. do. West ... ..	1	...	
Do. Dhárwár ... ..	1	...	
Do. Kolába ... ..	1	...	
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